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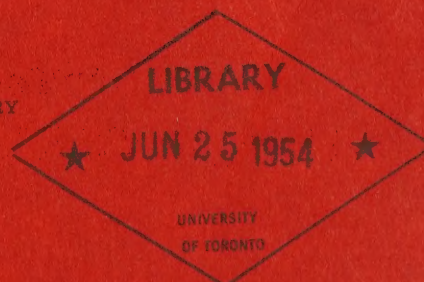
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FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1950



EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
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FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1950

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INTRODUCTION

Presentation of statistics of municipal finance in detail is somewhat handicapped by the lack of uniformity and completeness in accounting and reporting. Considerable improvement has been achieved in recent years, and is continuing; but it is practicable as yet to publish only summary totals by provinces in this report.

As no complete compilation of municipal statistics for 1950 has been issued by the Province of Quebec up to the time of publication, it has not been possible to include material on municipal governments in that province.

These statistics are for the fiscal year 1950. This is the calendar year 1950 for all municipalities covered except towns and rural districts in Newfoundland, for which it is March 31st, 1951. School authorities have a wide variety of fiscal year ends. In each case that which falls nearest to December 31st, 1950 has been used, this being taken to include June 30th, 1950. Rural district school taxes reported in the Public Accounts of British Columbia are for the year ended March 31st, 1951.

ASSETS AND LIABILITIES

(Table 4) and subsidiary tables (Tables 9 to 15) were built up by consolidating the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision or by bodies which are coexistent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is debenture debt held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

Assets and liabilities have been completed from the financial reports of the individual municipalities. No information has been included for schools because they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

General fixed assets of schools have been included. 1949 figures were used for town of Borden.

Nova Scotia

Information in the provincial report on municipalities, utilities and special funds has been combined with material obtained from the reports of the City of Halifax. Information on city and town schools, and the Halifax water works is included. General fixed assets of rural and village schools have also been included.

New Brunswick

Information in the Municipal Commissioner's Report has been supplemented from financial reports of the cities and Treasurer's reports of other municipalities.

Balance Sheet information for schools includes fourteen county school finance boards.

Quebec

Sufficient statistics not available for this report.

Ontario

Only capital assets and liabilities of schools are included. As complete financial statements for municipal boards and commissions within the province are not available, the consolidated balance sheet shown is considerably lacking in this respect also. Consequently, the amounts due to and from these funds or activities remain as the only representation of these missing assets and liabilities.

Manitoba

Assets and liabilities have been compiled from the published report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

School statistics are lacking in detail. The large accounts receivable and amounts due to other governments reflect agricultural and relief advances to individuals for which the municipalities are liable to the Province. These have been growing less year by year.

Alberta

Amounts due from and to certain boards and commissions remain on the statement, being the only indication of these activities, for which no balance sheet is available for consolidation herein.

British Columbia

Into the combined balance sheet of municipalities there have been incorporated the assets and liabilities of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. Only that debenture debt for schools which is issued by the municipalities and the offsetting assets are included.

REVENUES AND EXPENDITURES

The revenues and expenditures (Tables 5 and 6) are those of organized and unorganized municipalities only. Taxation for school purposes has been adjusted to include all local taxation for education, by municipalities and by school districts. Only this local contribution to education has been shown, and not the total revenues and expenditures of school boards, which include monies provided by the provinces and reported in provincial financial statistics. Revenues and expenditures of utilities and other municipal enterprises are not included, only the surpluses,

deficits, or levies taken into municipal accounts being shown.

Newfoundland

Revenues and expenditures have been compiled from the published reports of the individual municipalities. There is not any local taxation for education; except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Special grants for roadwork and the expenditures are shown along with ordinary revenues and expenditures, but special grants accompanied by loans for the acquisition of fire fighting equipment and the installation of waterworks have been treated as being of the nature of capital grants, with the expenditure shown in Table 8.

Prince Edward Island

Only Charlottetown gives a statement of revenues. Statements of receipts for other municipalities have been adjusted by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies have been set up as the total school levies for Charlottetown and Summerside and school receipts for other school districts. 1949 figures were used for town of Borden.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates, municipal school fund, special area charges and village supply rates, snow removal fund, and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick

Revenues and expenditures for special district commissions were not available; however, the dollar amount of the omission is small. School tax revenues compiled from municipal reports have been supplemented by town school taxes levied by the schools as shown in the reports of the school districts.

Quebec

Sufficient statistics not available for this report.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

Manitoba

Combined with municipal revenues are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the Province.

BASES OF TAXATION

The detail of taxation at the bottom of table 5 on pages 12 and 13 has been set up to present such detail of the basis of tax levies as is available. Where a full breakdown is not provided the unidentified portion is shown under "real property", which is the basis of most municipal taxation.

CAPITAL EXPENDITURES

Capital Expenditures out of capital borrowings (Table 8) are those for the acquisition of or addition to fixed assets normally financed out of capital and loan funds. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for St. John's; expenditures financed from provincial loans and special assistance grants to other municipalities, for acquisition of firefighting equipment and the installation of waterworks.

Prince Edward Island

Capital expenditures of municipalities only.

Nova Scotia

Capital expenditures for cities and Caledonia Power and Water Board; debentures issued for towns and municipalities (rural).

New Brunswick

Capital expenditures for Saint John; disbursements for Fredericton; "construction costs funded" adjusted to expenditures for Moncton; debentures issued for other municipalities and town and city school boards; and total cost of rural and regional school projects less grants.

Quebec

Not included.

Ontario

New issues in 1950 as indicated in the municipal report, for all purposes except schools; and outlays of school capital funds.

Manitoba

Debentures issued other than for schools by Winnipeg; capital expenditures of the Winnipeg School District No. 1; net increase in remaining school debenture debt adjusted for retirements; capital disbursements of remaining municipalities; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for Regina and North Battleford; debentures issued other than for schools for other cities; capital expenditures for schools; and debenture issues, signed and sealed, for other municipalities and Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton; debenture sales for other cities, towns and villages, net increase in hospital debenture debt; debenture sales for all schools.

British Columbia

Capital expenditures for Vancouver; capital disbursements for all other municipalities and capital expenditures of the Greater Vancouver Water District and Greater Victoria Water District.

Information has been drawn from provincial and municipal statistical and accounting reports, supplemented by special compilations and questionnaires, and includes statistics of unincorporated municipal units.

The following symbols have been used in the tables presented herein:

Symbol

- .. to indicate figures are not available
- ... to indicate figures are not appropriate
- to indicate nil or zero
- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified" may or does properly belong in those spaces

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1950

BY PROVINCES

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	MUNICIPAL ESTIMATES OF POPULATION	105,242(1)	28,050	..	..
2.	POPULATION, 1941 Census (2).	59,740(3)	24,340	575,844	455,576
3.	AREA, Thousands of Acres .....	..	7	13,332	..

(1) 1951 census; increase due to the larger number of organized municipalities.

(2) Total 10,749,136 including Quebec 3,247,203.

TABLE NO. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND EXEMPTIONS, 1950, BY PROVINCES
(Thousands of Dollars)

No.	ITEMS	NFLD.(1)	P.E.I.	N.S.	N.B.
<u>ASSESSED VALUATIONS:</u>					
1.	Real Property:				
2.	Buildings .....	..	..	..	..
3.	Land .....	..	..	..	..
4.	TOTAL REAL PROPERTY	..	16,872(5)	186,588	248,005
5.	Business .....	..	..	12,527	20,006
6.	Personal .....	..	6,086	36,278	52,053
7.	Other .....	..	-	4,213	5,049
8.	TOTAL FOR GENERAL PURPOSES .....	..	22,958(5)	239,606	325,113
<u>EXEMPTIONS:</u>					
9.	Real Property:				
10.	Buildings .....	..	..	..	..
11.	Land .....	..	..	..	..
12.	TOTAL REAL PROPERTY .....	..	7,789	98,844	..
13.	Other .....	..	-	1,723	..
14.	TOTAL EXEMPTIONS .....	..	7,789(7)	100,567	..

(1) Two municipalities levy real property taxes, based on capitalized value of real property, while five municipalities base real property taxes on rental values.

(2) Does not include outside areas assessed for school purposes.

(3) Includes 18,052 assessment of publicly and privately owned utilities composed of **land, buildings and improvements and personal property**.

(4) Valuation of improvements, the total value of which was 696,392 and the maximum value at which they could be taxed was 522,294.

TABLE NO. 1 - POPULATION AND AREA OF ORGANIZED MUNICIPALITIES, 1950

BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
4,202,539	690,139	823,283	826,963	994,908	1.
3,654,766	666,521	823,678	627,805	613,663	2.
25,626(4)	19,165(5)	62,160	42,998	1,086	3.

(3) 1945 census.

(4) Assessed acreage.

(5) Suburban and rural municipalities only.

TABLE NO. 2 - ASSESSED VALUATIONS ON WHICH TAXES WERE LEVIED AND EXEMPTIONS, 1950, BY PROVINCES
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.(2)	No.
2,369,723	265,805	158,389	282,870(3)	347,872(4)	1.
1,354,515	301,666	708,588	453,732	274,570	2.
3,724,238	567,471	866,977	736,602	622,442	3.
475,081	23,655	45,874	24,393	..	4.
...	6,867	...	39,823	...	5.
-	-	73(6)	-	-	6.
4,199,319	597,993	912,924	800,818	622,442	7.
632,125	..	89,656	51,379	504,560	8.
180,980	..	39,700	37,071	70,219	9.
813,105	..	129,356	88,450	574,779	10.
707	..	-	-	-	11.
813,812	150,611	129,356	88,450	574,779(8)	12.

(5) Excludes 20,913 on which school taxes only are levied.

(6) Special franchise on which the taxation is classified "real property" in Table No. 5.

(7) Total incomplete.

(8) Consists of 226,259 valuation of exempted properties and 348,520 exemptions of taxable improvements as referred to in footnote (4).

TABLE NO. 3 - MUNICIPAL TAXATION, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Tax Levies	1,031	865	14,320	12,294
2.	Tax Collections	970	823	13,946	11,178
3.	Percentage of Levy Collected ...	94.08%	95.14%	97.38%	90.92%
4.	Taxes Receivable, Current and Arrears	353	244	4,204	4,356
5.	Property Acquired for Taxes	-	-	1,007	183
6.	Total Taxes Receivable and Property Acquired for Taxes	353	244	5,211	4,539
7.	Percentage of Current Levy	34.24%	28.21%	36.39%	36.92%

TABLE NO. 3 - MUNICIPAL TAXATION, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
188,960	32,658	36,215	42,252	38,959	1.
187,673	30,417	33,242	39,648	38,931	2.
99.32%	93.14%	91.79%	92.84%	99.93%	3.
17,708	6,978	13,003	11,445	3,135	4.
4,801	3,769	9,111	10,772	6,003	5.
22,509	10,747	22,114	22,217	9,138	6.
11.91%	32.91%	61.06%	52.58%	23.46%	7.

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED(1), 1950

BY PROVINCES
(Thousands of Dollars)

ASSETS

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Cash	282	163	2,860	1,904
2.	Investments	-	968	17,002	10,617
3.	Accounts Receivable - Sundry (Gross)	120	60	1,728	775
4.	Due from Other Governments:				
5.	Dominion	-	-	--	15
6.	Province	6	-	15	203
7.	Taxes and Interest Receivable (Gross)	353	244	4,204	4,356
8.	Properties Acquired for Taxes (Gross)	-	-	1,007	183
9.	General Fixed Assets (Gross) .	2,988	6,008	81,932	61,702
10.	Due from Schools, Other Boards and Commissions (5).....	-	41	47	-
11.	Other Assets	1,192	84	1,026	1,259
12.	TOTAL ASSETS	4,941	7,568	109,821	81,014
13.	Deficits and Extraordinary Expenses Capitalized	-	448	4,406	1,598
14.	TOTAL	4,941	8,016	114,227	82,612

LIABILITIES

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
15.	Bank Overdrafts and Temporary Loans	289	764	7,147	3,170
16.	Accounts Payable - Sundry	161	20	1,085	1,114
17.	Due to Schools, Other Boards and Commissions (6)	-	45	139	-
18.	Due to other Governments:				
19.	Dominion	-	-	--	-
20.	Province	290	7	301	-
21.	Debenture Debt (Gross).....	3,001	3,302	43,258	41,402
22.	Other Long-Term Indebtedness	--	-	-	14
23.	Other Liabilities	3	1	1,080	1,329
24.	TOTAL LIABILITIES	3,744	4,139	53,010	47,029
25.	Surplus (including Reserves and Investment in Capital Assets)	1,197	3,877	61,217	35,583
26.	TOTAL	4,941	8,016	114,227	82,612

(1) Interfund balances, intermunicipal accounts receivable and payable eliminated; see exceptions footnotes (5) and (6). (2) See text page 2. (3) No school figures available other than debenture debt issued by municipalities. (4) Includes 6,586 school fixed assets for which debentures were issued by the municipalities (at amount of debt outstanding).

TABLE NO. 4 - ASSETS AND LIABILITIES - ALL FUNDS CONSOLIDATED (1), 1950

BY PROVINCES
(Thousands of Dollars)

ASSETS

ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
38,129	15,699	10,082	12,322	12,086	1.
20,100	43,137	20,571	15,975	56,672	2.
9,832	3,129	7,650	4,065	3,130	3.
					4.
347	37	25	-	34	5.
11,633	2,973	2,981	1,805	1,441	6.
17,708	6,978	13,003	11,445	3,135	7.
4,801	3,769	9,111	10,772	6,003	8.
920,033	144,100	140,358	172,743	209,853(4)	9.
44,453	-	-	30	216	10.
18,559	2,093	3,646	16,335	6,570	11.
1,085,595	221,915	207,427	245,492	299,140	12.
11,241	7,822	655	808	6,916	13.
1,096,836	229,737	208,082	246,300	306,056	14.

LIABILITIES

ONT.(2)	MAN.	SASK.	ALTA.	B.C.(3)	No.
32,041	12,498	3,244	3,606	2,456	15.
22,665	3,358	2,654	4,533	3,908	16.
8,630	-	-	10	759	17.
					18.
274	22	34	22	8	19.
43	178	5,850	2,719	86	20.
363,578	68,965	32,035	80,428	167,730	21.
-	1,947	-	778	137	22.
8,902	2,231	5,719	13,005	2,566	23.
436,133	89,199	49,536	105,101	177,650	24.
660,703	140,538	158,546	141,199	128,406	25.
1,096,836	229,737	208,082	246,300	306,056	26.

(5) Includes amounts due from schools for Nova Scotia 13, Ontario 825, and British Columbia 25. British Columbia also includes 23 for Cultus Lake Park and 168 for Special Areas. The remainder is due from other boards and commissions. These amounts cannot be eliminated as complete statements of assets and liabilities are not available. (6) Includes amounts due to schools for Nova Scotia 131, Ontario 4,550 and British Columbia 94. British Columbia also includes 15 for Special Areas. The remainder is due to other boards and commissions. These amounts cannot be eliminated as complete statements of assets and liabilities are not available.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1950
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Taxation:				
2.	Municipal Purposes	1,031	359	9,500	6,128
3.	School Purposes (1) .....	...	506	4,820	6,166
4.	TOTAL TAXATION	1,031	865	14,320	12,294
5.	Licences and Permits	18	14	235	139
6.	Investment Earnings	--	3	149	78
7.	Grants and Recoveries from Other Governments:				
8.	Other Municipalities	-	-	147	13
9.	Province (3)	357	58	597	2,179
10.	Dominion	-	-	216	77
11.	Debenture Debt Charges Re- coverable	-	49	597	406(7)
12.	Public Utility and Institutional Services (Surpluses Taken into Revenue)	4	93	200	478
13.	Other Revenue	75	28	1,257	582
14.	TOTAL REVENUE	1,485	1,110	17,718	16,246
15.	Surplus from Previous Years (if used)	-	-	643	210
16.	TOTAL, Items 14 and 15	1,485	1,110	18,361	16,456
17.	Deficit	235	21	173	69
18.	TOTAL	1,720	1,131	18,534	16,525

- (1) Local taxation for education levied by municipalities or school districts.
(2) Levies made by school boards in unorganized areas not available.
(3) See table No. 6 for provincial grants to school boards.
(4) Includes 1,742 for flood and dyking.

BASES OF TAXATION, 1950

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Real Property	658	684	11,369	8,432
2.	Personal Property	191	155	1,418	1,626
3.	Business	39	--	846	864
4.	Poll	46	26	530	1,147
5.	Amusement	80	...	...	...
6.	Sales .....	...	...	...	...
7.	Household and Tenant .....	...	...	147	203
8.	Other	17(3)	-	-	22(4)
9.	TOTAL TAX LEVIES	1,031	865	14,320	12,294

- (1) Included with real property.
(2) Estimated.

TABLE NO. 5 - REVENUES, WITH DETAIL OF BASES OF TAXATION, 1950
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
					1.
121,283	20,211	18,270	22,613	21,102	2.
67,677	12,447(2)	17,945	19,639	17,857	3.
188,960	32,658	36,215	42,252	38,959	4.
3,104	582	655	576	2,497	5.
1,381	920	920	826	966	6.
					7.
2,493	1	-	2	-	8.
30,149	2,804(4)	1,167	4,619	14,820(5)	9.
1,971(6)	-	-	-	29	10.
9,787	1,548	588	2,214	2,040	11.
3,365	1,887	2,330	2,446	1,622	12.
12,072	2,193	2,449	2,603	3,636	13.
253,282	42,593	44,324	55,538	64,569	14.
2,001	1,157	376	162	71	15.
255,283	43,750	44,700	55,700	64,640	16.
1,588	1,651	496	714	210	17.
256,871	45,401	45,196	56,414	64,850	18.

(5) Includes municipalities share of sales tax levied under the authority of the Social Security and Municipal Aid Tax Act 9,112.

(6) Includes Central Mortgage and Housing contributions.

(7) Cities only.

BASES OF TAXATION, 1950

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
167,454	29,766	35,403	39,293	37,261	1.
...	(1)	...	1,126	...	2.
21,360(2)	2,613	(1)	1,761	1,606	3.
146	9	543	72	92	4.
...	...	269	...	...	5.
...	270	...	...	...	6.
...	...	...	...	...	7.
-	-	-	-	-	8.
188,960	32,658	36,215	42,252	38,959	9.

(3) Coal tax 8, telephone tax 9.

(4) Telephone tax.

TABLE NO. 6 - EXPENDITURES, 1950
BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government.....	208	88	1,524	1,677
2.	Protection to Persons and Property	85	111	2,430	1,793
3.	Public Works	632	69	1,284	1,056
4.	Sanitation and Waste Removal ..	243	2	494	238
5.	Conservation of Health	2	10	181	84
6.	Public Welfare	1	7	2,582	1,531
7.	Education:				
8.	Maintenance Levies for Local Boards .....	...	493	4,311	6,166
9.	Other Education Expenditures.	...	-	756(4)	397
10.	Recreation and Community Services	62	25	339	289
11.	Debt Charges:				
12.	Debenture Debt Charges	135	244	2,999	2,118
13.	Temporary Debt Charges	9	9	119	86
14.	Discount on Taxes	32	1	212	338
15.	Utility and Institutional Services (Deficits Provided for)	44	1	5	161
16.	Municipal Levies for Utilities ..	-	31	36	-
17.	Capital Expenditures out of Revenue	133	30	309	(7)
18.	Other Expenditure	-	-	246(9)	-
19.	Provision for Reserves	23	-	289	229
20.	TOTAL EXPENDITURES	1,609	1,121	18,116	16,163
21.	Deficits of Previous Years	45	-	83	42
22.	TOTAL, Items 20 and 21	1,654	1,121	18,199	16,205
23.	Surplus	66	10	335	320
24.	TOTAL	1,720	1,131	18,534	16,525

EDUCATION:

Grants by Provincial Governments
to Local Boards(13)

	3,144	663	7,376(14)	2,276
--	-------	-----	-----------	-------

(1) Includes 3,374 flood expenditure. (2) Includes some sanitation expenditure of towns, villages, suburban and rural municipalities. (3) Includes statutory township grants. (4) Includes municipal school fund contributions 577. (5) Includes county school grants and expenses 797. (6) Includes general school levies for towns, villages, suburban and rural municipalities 1,752 and expenditure re: secondary schools 35 for these municipalities. (7) Not separable from other expenditures. (8) Includes 109 dyking expenditure. (9) Provincial Highway Tax.

TABLE NO. 6 - EXPENDITURES, 1950
BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
18,577	6,199(1)	3,658	3,142	4,570	1.
34,131	4,597	2,842	3,861	8,834	2.
41,807	6,304(2)	6,388	10,523	7,174	3.
12,482	1,288	1,195	1,482	2,342	4.
5,732	509	268	308	662	5.
21,686	3,163	4,694	3,479	6,202	6.
					7.
59,050(3)	10,181	17,905	19,639	16,147	8.
1,217(5)	1,819(6)	-	-	-	9.
8,820	710	1,162	1,293	2,015	10.
					11.
37,395	4,215	2,172	4,616	10,124	12.
1,653	141	140	330	181	13.
520	233	593	1,201	-	14.
1,038	87	25	113	489	15.
-	851	108	364	-	16.
4,527	1,663(8)	2,004	3,771	2,416	17.
3,268(10)	623(11)	-	87(12)	63(12)	18.
1,310	1,752	295	390	354	19.
253,213	44,335	43,449	54,599	61,573	20.
344	530	7	-	-	21.
253,557	44,865	43,456	54,599	61,573	22.
3,314	536	1,740	1,815	3,277	23.
256,871	45,401	45,196	56,414	64,850	24.

42,101

4,113

6,466

8,396

11,297

(10) County expenditure for agriculture and reforestation 226; joint or special expenditures 3,042. (11) Municipal Commissioner's, Provincial Trunk Highway and Village District levies. (12) Joint or special expenditure. (13) This information is included to indicate the amount contributed by provincial governments for operation and maintenance of elementary and secondary schools. The amounts shown are expenditures in the provincial fiscal years as shown in the public accounts. (14) 16 month period.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	7	1	26	..
2.	Protection to Persons and Property	20	3	88	..
3.	Public Works	87	26	112	..
4.	Sanitation and Waste Removal ...	--	-	30	..
5.	Conservation of Health		-		..
6.	Public Welfare		-	6	..
7.	Recreation and Community Services		-	4	..
8.	Miscellaneous and Unclassified .	19	-	19	..
9.	Schools .....	...	-	24	..
10.	TOTAL	133	30	309	..

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS, (1) 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	1	2	30	63
2.	Protection to Persons and Property		9	285	219
3.	Public Works	79	288(2)	2,329	1,443
4.	Sanitation and Waste Removal ...	10	1	476	409
5.	Conservation of Health				
6.	Public Welfare			55	865
7.	Recreation Services		1	267	8
8.	Community Services			130	150
9.	Miscellaneous and Unclassified .	66	32	695	43
10.	Schools .....	...	17	3,524	2,786
11.	Refunding	-	-	-	231
12.	Public Utilities	101	64	1,133(3)	746(4)
13.	TOTAL	257	414	8,924	6,963

(1) See introduction page 4.

(2) Includes some sanitation, not separable.

(3) Includes 59, Caledonia Fower and Water Board.

TABLE NO. 7 - CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
433	57	134	173		1.
513	250	259	215		2.
2,447	1,220	1,289	2,935		3.
511	22	72	116		4.
56	4	1			5.
61	7	33	37		6.
388	79	197	216		7.
118	24	19	79	2,416	8.
-	-	-	-		9.
4,527	1,663	2,004	3,771	2,416	10.

TABLE NO. 8 - CAPITAL EXPENDITURES OUT OF CAPITAL BORROWINGS,(1) 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
663	-	-	-		1.
707	121	14	273		2.
8,971	2,510	410	4,520		3.
4,440	284	645	3,505		4.
	-	29	-		5.
5,755	411	2,722	1,601		6.
1,009	27	113	-		7.
892	4	-	-		8.
12,015	-	-	-	11,917	9.
29,158	2,881	899	7,486		10.
1,075	-	-	-		11.
36,012	2,006(4)	2,541	6,994	2,442(5)	12.
100,697	8,244	7,373	24,379	14,359	13.

(4) Includes water and sewers, not separable, New Brunswick 65, Manitoba 104.

(5) Includes 584 Greater Vancouver Water District and 1,086 Greater Victoria Water District.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General Government	47	363	19,720(1)	668
2.	Protection to Persons and Property	54	44	223	1,366
3.	Public Works	82	2,346	7,192	9,618
4.	Sanitation and Waste Removal ..		198	3,683	3,511
5.	Conservation of Health		-		21
6.	Public Welfare		-	1,173	3,141
7.	Recreation and Community Services		167	734	287
8.	Miscellaneous and Unclassified	2,521	-	115	8,719
9.	Public Utilities	284	1,730	22,289	17,874(4)
10.	Schools .....	...	1,160	26,803	16,497
11.	TOTAL	2,988	6,008	81,932	61,702

(1) Includes some amounts which should be allocated to items 2 to 8.

(2) Includes 28,847 for towns, villages and rural municipalities.

(3) Includes Vancouver and Districts Joint Sewerage and Drainage Board, 7,429.

(4) Includes water and sewers, 2,494.

(5) Waterworks.

TABLE NO. 9 - GENERAL FIXED ASSETS, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
	397	874	1,457		1.
	977	1,144	1,800		2.
	14,042	9,320	30,596		3.
	6,954	7,142	8,299		4.
	5	29	16		5.
	3,005	3,364	7,850		6.
	2,838	3,306	2,577		7.
454,053	5,733	38,121(2)	16,731	144,053(3)	8.
137,156(5)	70,858(6)	29,685	53,451	59,214(7)	9.
328,824	39,291	47,373	49,966	6,586(8)	10.
920,033	144,100	140,358	172,743	209,853	11.

- (6) Includes Greater Winnipeg Water District 17,793; water and sewerage 564.
 (7) Includes Greater Vancouver Water District 19,681 and Greater Victoria Water District 4,535.
 (8) At amount of debenture debt shown in the balance sheets of municipalities; does not represent total asset value of school properties.

TABLE NO. 10. ANALYSIS OF DEBENTURE DEBT, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	General, Drainage and Local Improvements	3,000	2,583	26,481	18,999
2.	Schools .....	...	169	7,915	10,265
3.	SUB-TOTAL, Items 1 and 2 .	3,000	2,752	34,396	29,264
4.	Utilities and Institutional Services:				
5.	Water Supply Systems	-	335	7,493	7,340(1)
6.	Electric Light and Power ..	-	195	1,007	3,157
7.	Gas Supply Systems .....	-	...	...	...
8.	Street Railways .....	-	...	...	...
9.	Bus Lines .....	-	...	...	...
10.	Telephone Systems .....	-	...	...	...
11.	Central Heating .....	-	...	...	...
12.	Ferries	-	...	262	120
13.	Airports	-	20	...	572
14.	Housing	-	...	100	763
15.	Cemeteries	-	-	-	-
16.	Other	-	-	-	-
17.	SUB-TOTAL, Items 5 to 16 ..	-	550	8,862	11,952
18.	Unclassified	1	-	-	186(2)
19.	TOTAL DEBENTURE DEBT, ITEMS 3, 17 and 18	3,001	3,302	43,258	41,402

(1) Includes water and sewers 2,266.

(2) Local authorities.

SINKING FUND AND SERIAL DEBENTURES, 1950

BY PROVINCES

ITEMS	NFLD.	P.E.I.	N.S.	N.B.
Serial Debentures	1	115	25,493	18,397
Sinking Fund Debentures	3,000	3,187	17,765	17,367
Not Specified	-	-	-	5,638(1)
TOTAL DEBENTURE DEBT.	3,001	3,302	43,258	41,402

(1) Regional school districts and village and rural schools.

(2) Roman Catholic separate schools and public schools in unorganized areas.

TABLE NO. 10 - ANALYSIS OF DEBENTURE DEBT, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
165,366	24,849	15,386	37,593	101,885	1.
107,393	10,266	8,914	20,139	25,823	2.
272,759	35,115	24,300	57,732	127,708	3.
					4.
38,936	16,308	5,315	11,657	37,239	5.
16,916	16,558	591	3,244	1,732	6.
188	...	...	262	50	7.
27,130	...	1,829	4,536	-	8.
648	...	-	-	-	9.
2,588	13	-	2,997	21	10.
...	971	-	-	...	11.
-	-	...	...	...	12.
511	-	-	-	317	13.
3,866	...	...	...	8	14.
36	-	-	-	432	15.
-	-	-	-	223(3)	16.
90,819	33,850	7,735	22,696	40,022	17.
-	-	-	-	-	18.
363,578	68,965	32,035	80,428	167,730	19.

(3) Includes irrigation systems 200.

SINKING FUND AND SERIAL DEBENTURES, 1950

BY PROVINCES

ONT.	MAN.	SASK.	ALTA.	B.C.
331,209	18,194	13,257	56,264	101,990
14,077	46,614	12,240	1,232	65,740
18,292(2)	4,157(3)	6,538(3)	22,932(4)	-
363,578	68,965	32,035	80,428	167,730

(3) Schools.

(4) Debentures issued by schools 20,140; hospitals 2,792.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1950

BY PROVINCES

(Thousands of Dollars)

NO.	INTEREST RATES	NFLD.	P.E.I.	N.S.	N.B.
1.	Nil	-	-	-	
2.	1	-	-	-	
3.	1 1/2	-	-	-	
4.	2	-	4	631	614
5.	2 1/4	-	-	-	601
6.	2 1/2	-	-	2,364	463
7.	2 3/4	-	-	873	2,281
8.	3	1	486	9,979	5,546
9.	3 1/4	-	-	4,052	3,514
10.	3 1/2	3,000	792	6,637	6,843
11.	3 3/4	-	-	20	377(1)
12.	4	-	884	1,376	4,178
13.	4 1/4	-	-	-	
14.	4 1/2	-	927	4,425	3,520
15.	4 3/4	-	-	-	
16.	5	-	152	9,325	4,619
17.	5 1/4	-	-	-	611
18.	5 1/2	-	1	1,660	1,529
19.	5 3/4	-	-	-	
20.	6	-	56	1,916	266
21.	6 1/2	-	-	-	
22.	7	-	-	-	
23.	7 1/2	-	-	-	
24.	Unclassified	-	-	-	6,440(2)
25.	TOTAL DEBENTURE DEBT	3,001	3,302	43,258	41,402

(1) Includes debentures issued at multiple interest rates, classified at median rate.

(2) Includes regional school districts and village and rural schools 5,638.

TABLE NO. 11 - ANALYSIS OF DEBENTURE DEBT BY INTEREST RATES, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
	390		177		1.
		191			2.
	810				3.
	355	412	5,793		4.
	30				5.
	1,637(1)	994	1,150		6.
	6,630		1,400(1)		7.
	14,628	3,728	16,976(1)		8.
	2,000	573	2,899(1)		9.
	7,151(1)	4,563	20,267		10.
	978	1,765	2,698		11.
	4,659	791	4,563		12.
	600	244	209		13.
	10,145.	3,758	2,360		14.
					15.
	10,597	5,256	1,309		16.
					17.
	2,275	951	88		18.
		42			19.
	1,923	779	357		20.
		1,444	2		21.
		6			22.
					23.
363,578	4,157(3)	6,538(3)	20,180(4)	167,730	24.
363,578	68,965	32,035	80,428	167,730	25.

(3) Schools.

(4) Debentures issued by schools 20,140; hospitals 40.

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1950
BY PROVINCES

(Thousands of Dollars)

NO.	PAYABLE IN	NFLD.	P.E.I.	N.S.	N.B.
1.	Canada only		3,302	38,782	40,511
2.	London (England) only		-	-	-
3.	London (England) and Canada .		-	183	-
4.	New York only		-	-	-
5.	New York and Canada		-	4,293	593
6.	London (England) New York and Canada		-	-	298
7.	Unclassified	3,001	-	-	-
8.	TOTAL	3,001	3,302	43,258	41,402

TABLE NO. 12 - CURRENCY OF PAYMENT OF DEBENTURE DEBT, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
331,229	50,528	28,958	69,979		1.
51	-	1,491	-		2.
2,693	1,283	552	320		3.
15,000	-	-	26		4.
3,384	13,440	1,034	9,817		5.
11,221	3,714	-	286		6.
-	-	-	-	167,730	7.
363,578	68,965	32,035	80,428	167,730	8.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1950

BY PROVINCES

(Thousands of Dollars)

NO.	YEAR	NFLD.	P.E.I.	N.S.	N.B.
1.	1951	-	154	2,923	1,904
2.	1952	-	314	5,840	1,479
3.	1953	-	205	3,863	1,369
4.	1954	-	284	2,271	1,989
5.	1955	1	104	2,913	1,733
6.	1956+	3,000	2,239	24,987	21,937
7.	Unclassified	-	2	461(3)	10,991(4)
8.	TOTAL DEBENTURE DEBT 3,001		3,302	43,258	41,402

(1) Items 1 to 6 - Maturities of debenture debt as at December 31, 1950 after corresponding debentures held in sinking fund for investment have been deducted.

(2) Includes counties for 1955+.

(3) Caledonia Power and Water Board.

(4) Includes regional school districts and village and rural schools 5,638.

(5) Roman Catholic separate schools and public schools in unorganized areas.

(6) Includes school debentures 4,157.

TABLE NO. 13 - FUTURE PRINCIPAL MATURITIES OF DEBENTURES, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.(1)	No.
28,104	5,062	2,066	3,853	5,762	1.
25,354	7,915	1,849	3,499	7,631	2.
22,789	4,409	1,453	3,312	8,106	3.
21,761	3,050	952	3,595	6,538	4.
20,779	1,485	808	3,280	4,881	5.
226,499(2)	42,514	18,369	39,957	96,598	6.
18,292(5)	4,530(6)	6,538(7)	22,932(8)	38,214(9)	7.
363,578	68,965	32,035	80,428	167,730	8.

(7) Schools

(8) Schools 20,140; hospitals 2,792.

(9) Consists of: (a) 24,552 municipalities own debentures held in sinking fund as investments for which maturity dates are not given in municipal report. This is made up of both "cost" and "par" figures; therefore does not agree with table No. 14, (b) 13,662 serial debentures of Greater Vancouver Water District, Greater Victoria Water District, Vancouver and Districts Joint Sewerage and Drainage Boards and Cultus Lake Park for which maturity dates are not available.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1950

BY PROVINCES

(Thousands of Dollars)

NO.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
BONDS, DEBENTURES, STOCK OR OTHER SECURITIES ISSUED OR GUARANTEED BY:					
1.	Dominion of Canada	-	517	2,886	1,888
2.	Province of P.E.I.	-	127	263	81
3.	N.S.	-	51	3,181(1)	41
4.	N.B.	-	85	403	2,060
5.	QUE.	-	20	-	26
6.	ONT.	-	82	45	105
7.	MAN.	-	40	200	16
8.	SASK.	-	35	89	208
9.	ALTA.	-	-	-	18
10.	B.C.	-	-	140	13
11.	Own Debentures	-	-	1,499	2,157
12.	Other Municipalities	-	-	3,696(3)	932
13.	School Corporations	-	-	-	711
14.	Other	-	-	1,997	383
15.	Unclassified	-	-	-	52
16.	TOTAL	-	957	14,399	8,691

(1) Includes 761 some of which may have been issued or guaranteed by other provinces.

(2) At "cost" or "par", does not agree with table No. 13.

(3) Includes 953 some of which may have been issued or guaranteed by own municipality.

TABLE NO. 14 - ANALYSIS OF INVESTMENTS, SINKING FUND, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
3,976	8,324	1,523	1,044	6,269	1.
251	22		-		2.
441	100	40	-		3.
607	183	27	-		4.
461	100	25	-		5.
1,991	1,334	20	-		6.
39	626	45	-		7.
94	847	1,809	-	127	8.
-			-		9.
36	119		-	1,091	10.
4,677	11,381	4,302	530	24,556(2)	11.
262	2,189(4)	7	83	760(5)	12.
108	75	304	37		13.
321	10	63	-		14.
-	2,183	1,595	-	3,043	15.
13,264(6)	27,493	9,760	1,694	35,846	16.

(4) Includes 860 debentures of Greater Winnipeg Water District held by city of Winnipeg and 1,004 debentures of city of Winnipeg held by Greater Winnipeg Water District.

(5) Debentures of Greater Vancouver Water District held by city of Vancouver.

(6) Does not include holdings of some utilities such as municipal hydro commissions and Toronto Transportation Commission.

TABLE NO. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1950

BY PROVINCES

(Thousands of Dollars)

No.	ITEMS	NFLD.	P.E.I.	N.S.	N.B.
1.	Dominion of Canada	-	3	40	428
2.	Province of P.E.I.	-	6	20	1
3.	N.S.	-	-	133	31
4.	N.B.	-	2	68	318
5.	QUE.	-	-		
6.	ONT.	-	-	80	4
7.	MAN.	-	-		
8.	SASK.	-	-		6
9.	ALTA.	-	-		
10.	B.C.	-	-		3
11.	Own Debentures	-	-	326	78
12.	Other Municipalities	-	-	233	95
13.	School Corporations	-	-		28
14.	Others	-	-	66	43
15.	Unclassified	-	-	1,637	891
16.	TOTAL	-	11	2,603	1,926

(1) Includes 1,298 debentures of Greater Winnipeg Water District held by city of Winnipeg.

TOTAL INVESTMENTS

(Total Tables 14 and 15);

(Item (2), Table 4).

- 968 17,002 10,617

TABLE NO. 15 - ANALYSIS OF INVESTMENTS OTHER THAN SINKING FUNDS, 1950

BY PROVINCES

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	No.
2,840	8,218	7,674	6,887	16,061	1.
	273		-		2.
	274		-	10	3.
	338		31	75	4.
	-		-		5.
	1,676		-	237	6.
	707		-	10	7.
	441	440	-	1	8.
	-		-		9.
	55		-	507	10.
	1,882	1,977	5,969	764	11.
	1,738(1)	3	977	1,616	12.
	40	180	351		13.
	2	60	66		14.
3,996	-	477	-	1,545	15.
6,836(2)	15,644	10,811	14,281	20,826	16.
20,100	43,137	20,571	15,975	56,672	

(2) Does not include holdings of some utilities such as municipal hydro commissions and Toronto Transportation Commission.

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CANADA

FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1951

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INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the *Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations*, which incorporates classifications drawn up by a series of Dominion-Provincial conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is debenture debt held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

Assets and liabilities have been compiled from the provincial report on municipalities and the report of the City of St. John's. No information has been

Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. For 1951 the classifications used are those as revised and published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied in 1951. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

These statistics are for the fiscal year 1951. This is the calendar year for most municipalities, exceptions being towns and rural districts in Newfoundland (fiscal year ended March 31, 1952) and certain cities in the province of Quebec (April 30 or May 31, 1952). Information incorporated from education reports is for a variety of fiscal years. That which falls nearest to December 31, 1951, has been used, except where the year ends June 30th, in which case information for the year ended in 1951 was all that was available. Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31st, 1952.

included for schools, as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

In regard to schools, only general fixed assets have been included. 1952 figures were used for towns of Borden and Montague.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, and from the report of the Public Service Commission of Halifax. Assets and liabilities for schools include fourteen county school finance boards.

New Brunswick

Information in the Municipal Report has been supplemented from audited financial statements of municipalities, but does not include the county of York for which no information was available.

Quebec

Information in the Municipal and Education Reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Commission.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Consequently, the interfund items relative to these funds remain as the only representation of these missing assets and liabilities.

Only capital assets and liabilities of schools are included owing to lack of detail of current assets and liabilities which amounted to approximately \$18 million and \$8 million respectively.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

REVENUES AND EXPENDITURES

The *revenue and expenditure* (Tables 4 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas of which the assets and liabilities are reported in Table 10. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditure to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected, or in providing necessary assets and meeting or handling the debt charges thereon. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein.

British Columbia

Assets and liabilities of the Municipal Report have been supplemented by information from the reports of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. General fixed assets vested in school districts and for which debenture debt was incurred by the municipalities are included at the amount of debenture debt outstanding.

Nova Scotia—Rural and village schools

New Brunswick—All schools

Ontario—Public schools in unorganized areas

Manitoba—All schools except for those debentures issued for schools by the City of Winnipeg and some suburban municipalities

Saskatchewan—All schools except secondary schools in cities and towns, and minor amount of public school debt included in debenture debt of cities.

British Columbia—Schools in unorganized areas

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Newfoundland

Revenues and expenditures have been compiled from the report of the City of St. John's and the provincial report on municipalities. There is no local taxation for education; except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government.

Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some cases by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies are as shown by the Department of Education. 1952 figures were used for the towns of Borden and Montague as 1951 reports were not received.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates,

municipal school fund, special area charges and village supply rates, snow removal fund, and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick

Revenues and expenditures do not include the county of York as no information was available for this municipality. School taxes levied by town boards are included.

Quebec

Municipal revenues and expenditures have been supplemented by school tax revenues obtained from the education report, and by investment earnings of the Montreal Metropolitan Commission.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1951, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the *Provincial Public Accounts* representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for all municipalities.

Prince Edward Island

New debenture issues for the town of Borden; capital expenditures for other municipalities.

Nova Scotia

Capital expenditures for cities and Caledonia Power and Water Board; new debenture issues for towns and municipalities (rural).

New Brunswick

Capital expenditures for all municipalities; debenture issues for city school boards; and total cost of rural and regional school projects, less grants.

Quebec

Not available.

Ontario

New debenture issues in 1951, as indicated in the municipal report, for all purposes except schools. Outlays of school capital funds as shown in the education report.

Manitoba

Capital expenditures other than for schools for Winnipeg; net increases in school debenture debt adjusted for retirements; capital disbursements of remaining municipalities; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for all municipalities but Yorkton; new debenture issues for Yorkton; capital expenditures for schools; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton;

debenture sales for other cities, towns, villages and counties; net increase in hospital debenture debt; debenture sales for all schools.

British Columbia

Capital expenditures for Vancouver; capital disbursements for all other municipalities; capital expenditures of the Greater Vancouver Water District and Greater Victoria Water District.

The following symbols have been used in the tables presented herein:

Symbol

- .. to indicate figures are not available
- ... to indicate figures are *not appropriate*.
- to indicate nil or zero.
- to indicate that the amount is too small to be expressed.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

TABLE 1. Population and area of organized municipalities - 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Population:											
1951 Census	108,045	27,622	640,339	513,548	3,961,645	4,468,734	712,439	778,923	811,409	906,128	12,928,832
Assessed or other estimate .....	..	..	..	572,042	4,066,639	4,325,503	..	..	..	..	..
Area (thousands of acres):											
Area assessed for taxation .....	..	..	..	..	..	25,777	..	57,966	..	819	..
Total area	149 ¹	7	13,332	..	26,436	..	19,165 ²	63,735	36,967	1,096 ³	..

1. Does not include city of St. John's.

2. Suburban and rural municipalities only.

3. Excludes area exempt from taxation by statute for Vancouver.

TABLE 2. Assessed valuations on which taxes are levied for general purposes and exemptions, 1951, by provinces

Items	Nfld. ¹	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ²
	(Thousands of dollars)									
Assessed valuations										
Real property:										
Building and improvements .....	..	..	..	..	..	2,504,036	280,574	174,931 ³	341,720 ⁴	377,865 ⁵
Land .....	..	..	..	..	..	1,379,839	308,022	706,981	461,691	280,963
Total real property .....	..	23,539 ⁶	223,084	277,823	3,667,165	3,883,875 ⁷	588,596	881,912	803,411	658,828
Business .....	..	..	13,704	20,084	..	526,167	25,065	46,341	29,034	..
Personal .....	..	9,651	49,078	57,940	..	..	6,841	..	47,376	..
Other .....	..	..	4,582	5,550	..	..	..	61 ⁸	..	..
Total for general purposes .....	..	33,190 ⁶	290,448	361,397	3,667,165	4,410,042 ⁷	620,502	928,314	879,821	658,828
Exemptions										
Real property:										
Buildings and improvements .....	..	..	..	..	..	676,308	..	436,926	55,048	551,673
Land .....	..	..	..	..	..	194,686	..	40,724	36,243	71,197
Total real property .....	..	..	119,054	..	..	870,994	..	477,650	91,291	622,870
Other .....	..	..	2,808 ⁹	..	..	2,853	..	..	..	..
Total exemptions .....	..	9,586 ¹⁰	121,862	..	1,099,164 ¹¹	873,847	156,258	477,650	91,291	622,870 ¹²
Government property:										
Dominion .....	..	..	52,951	..	..	167,790	..	18,114	13,883	93,259
Provincial .....	..	..	12,419	..	..	100,743	..	24,938	17,654	30,683
Municipal .....	..	..	15,644	..	..	361,290	..	61,166	41,993	96,251
Total Government property .....	..	..	81,014	..	..	629,823	..	104,218	73,530	220,193
Non government property .....	..	..	40,848	..	..	169,486	..	373,432 ¹³	17,761	29,281
Total exemptions .....	..	9,586	121,862	..	1,099,164	799,309 ¹⁴	156,258	477,650	91,291	249,474 ¹⁵

1. Two municipalities levy real property taxes, based on capitalized value of real property, while five municipalities base real property taxes on rental values.

2. Does not include outside areas assessed for school purposes.

3. Includes 10,410 railway roadway, gas and oil pipelines, mining plant and equipment.

4. Includes 19,100 assessment of publicly and privately owned utilities composed of land, buildings and improvements and personal property.

5. Valuation of improvements, the total value of which was 750,945 and the maximum value at which they could be taxed was 563,209.

6. Excludes 20,139 on which school taxes only are levied.

7. Excludes 16,703 in unorganized areas on which school taxes only are levied.

8. Special franchise on which the taxation is classified "real property" in Table No. 4.

9. Personal property.

10. Total incomplete.

11. Includes 79 permissive exemptions.

12. Consists of 249,474 valuation of wholly exempted properties and 373,396 partial statutory and permissive exemptions.

13. Includes 118 for L.I.D.'s for which no breakdown is available.

14. Information not complete.

15. Excludes partial statutory and permissive exemptions.

TABLE 3. Municipal taxation, 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	(Thousands of dollars)										
Tax levies:											
General, including schools	1,454	1,073	16,531	12,398	143,690	221,330	35,286	39,273	44,559	41,930	557,524
Special assessments (owners' share) and charges	—	—	—	182	..	7,590	1,130	319	1,506	1,261	11,988
Total taxation revenue	1,454	1,073	16,531	12,580	143,690	228,920	36,416	39,592	46,065	43,191	569,512
Tax collections ¹	1,348	998	15,899	12,117	..	221,231	34,736	37,656	44,066	42,747	
Percentage of current levy	92.71%	93.01%	96.17%	96.32%	..	96.64%	95.39%	95.11%	95.66%	98.97%	
Taxes receivable, current and arrears	405	289	4,703	4,207	23,091	21,949	7,995	12,937	13,023	3,616	92,215
Percentage of current levy	27.85%	26.93%	28.45%	33.44%	16.07%	9.59%	21.79%	32.68%	28.27%	8.37%	

1. Includes some small amounts added to tax rolls for collection.

TABLE 4. Revenues, by provinces

(See Table 6. for details of contributions, grants and subsidies.)
(See Table 7. for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
TAXATION:											
Municipal purposes:											
Real property	798	246	7,547	2,491	49,697	108,353	18,227	18,228	19,069	18,864	243,520
Personal property	30	167	1,717	1,788	...	...	...	...	1,541	...	5,243
Business	376	...	1,101	857	15,639 ²	27,029 ³	2,770	1	2,039	1,454	51,265
Poll	50	26	547	1,090	...	112	2	692	76	148	2,743
Amusement	90	...	...	...	4	...	...	297	...	...	387
Sales	88	...	...	...	27,774	...	286	...	...	...	28,148
Household and tenant .....	...	...	160	189	...	...	...	...	...	...	349
Other	22 ⁵	—	—	—	—	—	—	568	—	183	773
Total general taxation	1,454	439	11,072	6,415	93,110	135,494	21,285	19,785	22,725	20,049	332,428
Special assessments (Owners' share) and charges	—	—	—	182	..	7,590	1,130	319	1,506	1,261	11,988
Total municipal purposes	1,454	439	11,072	6,597	93,110	143,084	22,415	20,104	24,231	21,910	344,416
School purposes ⁶ .....	...	634	5,459	5,983	50,580	85,836	14,001 ⁷	19,488	21,834	21,281	225,096
Total taxation	1,454	1,073	16,531	12,580	143,690	228,920	36,416	39,592	46,065	43,191	569,512
Licences and permits	25	22	250	169	4,222	3,579	688	662	565	2,390	12,572
Interest, tax penalties, etc.	1	4	169	75	1,816	1,602	545	959	959	1,104	7,234
Contributions, grants and subsidies:											
Governments ⁸	464	58	1,020	2,266	1,826	39,335 ⁹	1,409	1,276	9,407	16,573 ¹⁰	73,634
Government enterprises	30	62	884	407	16,152	3,221	2,148	2,524	2,679	1,953	30,060
Other	32	—	—	15	—	665	318	74	137	161	1,402
Debenture debt charges recoverable	13	49	591	723	7,332	11,371	1,759	774	2,645	2,114	27,371
Other revenue	72	29	823	398	15,839	8,905	1,628	2,211	2,794	3,753	36,452
Total revenue	2,091	1,297	20,268	16,633	190,877	297,598	44,911	48,072	65,251	71,239	758,237
Surplus from previous years	43	—	502	198	—	2,325	648	362	138	223	4,439
Total	2,134	1,297	20,770	16,831	190,877	299,923	45,559	48,434	65,389	71,462	762,676
Deficit	—	11	243	33	154	1,834	863	593	377	427	4,535
Total	2,134	1,308	21,013	16,864	191,031	301,757	46,422	49,027	65,766	71,889	767,211

1. Included with real property.
2. Includes amusement and minor taxes.
3. Estimated.
4. Included with business taxes.
5. Coal tax 12; telephone tax 10.
6. Local taxation for education levied by municipalities or school districts.
7. Levies made by school boards in unorganized areas not available.
8. See Table 6 for provincial grants to school boards.
9. Includes Central Mortgage and Housing contributions.
10. Includes municipalities share of sales tax levied under the authority of the Social Security and Municipal Aid Tax Act 10,011.

TABLE 5. Expenditures, 1951, by provinces

(See Table 8. for details of expenditures for protection, health and social welfare.)
(See Table 9. for details of capital expenditures provided out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	249	83	1,749	1,538	18,908	20,313	3,100	3,704	3,647	4,415	57,706
Protection to persons and property	96	123	2,757	1,974	24,058	39,719	5,038	2,827	4,747	10,126	91,465
Public works	567	122	1,437	1,147	28,283 ¹	48,441	6,828	7,072	10,787	8,305	112,989
Sanitation and waste removal	280	3	573	299	..	14,925	1,688	1,288	1,809	2,519	23,384
Health	3	7	1,442	1,043	..	14,097	2,050	3,936	3,318	2,310	28,206
Social welfare .....	...	16	1,811	602	11,753 ²	16,521	2,041	1,429	1,701	5,626	41,500
Education .....	...	623	5,331	5,982	44,560	74,951	13,480	19,522	19,770	19,253	203,472
Recreation and community services	70	28	486	272	4,959	9,577	785	1,278	1,574	2,527	21,556
Debt charges:											
Debenture	148	249	3,273	2,374	40,560	44,518	4,714	2,266	7,793	11,139	117,034
Other	23	15	192	148	2,377	1,124	190	213	342	135	4,759
Utilities and other municipal enterprises (Deficits and levies)	—	5	60	278	683	821	800	259	814	485	4,205
Provision for reserves	3	1	299	288	..	1,888	1,935	517	1,039	228	6,198
Capital expenditures out of revenue	241	16	407	62	8,810	5,309	1,657 ³	2,017	3,883	2,443	24,845
Joint or special expenditures .....	..	..	246	—	..	2,041	703	—	120	170	3,280
Miscellaneous expenditures	53	2	247	331	—	3,663	266	755	1,274	849	7,440
Total expenditures	1,733	1,293	20,310	16,338	184,951	297,908	45,275	47,083	62,618	70,530	748,039
Deficits from previous years	59	—	58	8	—	360	412	14	149	—	1,060
Total	1,792	1,293	20,368	16,346	184,951	298,268	45,687	47,097	62,767	70,530	749,099
Surplus	342	15	645	518	6,080	3,489	735	1,930	2,999	1,359	18,112
Total	2,134	1,308	21,013	16,864	191,031	301,757	46,422	49,027	65,766	71,889	767,211

1. Includes sewer maintenance.
2. Health and public welfare.
3. Includes 164 dyking expenditure.

TABLE 6. Analyses of contributions, grants and subsidies, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Governments:											
Dominion	7	1	307	87	—	2,117	—	41	63	125	2,748
Province	457	57	597	2,174	1,826	34,192	1,400	1,233	9,344	16,448	67,728
Other municipalities	—	—	116	5	—	3,026	9	2	—	—	3,158
Total governments	464	58	1,020	2,266	1,826	39,335	1,409	1,276	9,407	16,573	73,634
Government enterprises:											
Dominion	6	—	193	44	—	1	137	45	97	153	676
Province	—	—	—	—	—	—	175	—	25	27	227
Own municipality	24	62	650	363	16,152	3,220	1,836	2,479	2,544	1,773	29,103
Other municipalities	—	—	41	—	—	—	—	—	13	—	54
Total government enterprises	30	62	884	407	16,152	3,221	2,148	2,524	2,679	1,953	30,060
Other contributions, etc.	32	—	—	15	—	665	318	74	137	161	1,402
Total	526	120	1,904	2,688	17,978	43,221	3,875	3,874	12,223	18,687	105,096
Analysis by purpose:											
Protection	8	—	—	—	—	—	85	20	—	—	113
Public works	158	—	—	151	1,254	23,795	943	457	3,637	2,151	32,546
Health .....	...	—	—	—	—	176	36	11	181	—	404
Social welfare .....	...	—	—	9	—	4,342	309	748	533	3,752	9,693
Other	360	120	1,904	2,528	16,724	14,908	2,502	2,638	7,872	12,784	62,340
Total	526	120	1,904	2,688	17,978	43,221	3,875	3,874	12,223	18,687	105,096
Education:											
Grants by provincial governments to local boards ¹	3,381	680	5,627	5,354	21,413	48,354	4,833	7,326	9,424	12,220	118,612

1. This information is included to indicate the amount contributed by provincial governments to school authorities for operation and maintenance of elementary and secondary schools. The amounts shown are expenditures in the provincial fiscal years as shown in the public accounts.

TABLE 7. Analysis of debenture debt charges recoverable, 1951, by provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)						
Newfoundland	13	—	—	—	—	—	13
Prince Edward Island	11	(26)	12	—	—	—	49
Nova Scotia	286	242	63	—	—	—	591
New Brunswick	414	196	113	—	—	—	723
Quebec	4,575	2,709	48	—	—	—	7,332
Ontario		(10,659)			(712) ¹		11,371
Manitoba		(1,759)		—	—	—	1,759
Saskatchewan	308	410	56	—	—	—	774
Alberta	1,084	1,561	—	—	—	—	2,645
British Columbia		(2,114)		—	—	—	2,114
Total							27,371

Note. Bracketed figures denote amount within the classification for which no breakdown is available.

1. Breakdown not available to enable netting out of municipal portion.

TABLE 8. Details of expenditures for protection, health and social welfare by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Protection:											
Fire.....	21	31	1,180	798	..	..	2,238	1,223	..	4,324	
Police and law enforcement .....	...	70	1,009	797	..	..	1,957	792	..	4,544	
Corrections .....	...			118	..	..			..
Street lighting	70	21	304	207	..	..	485	447	..		
Other.....	5	1	264	54	..	..	358	365	..	1,258	
Total protection	96	123	2,757	1,974	24,058	39,719	5,038	2,827	4,747	10,126	91,465
Health:											
General.....	...	3	—	18	..	4,912	32	16	..	595	
Public.....	2	2	196	101	..	..	239	287	..	1	
Medical dental and allied services	1	—	—	43	..	..	315	1,818	..	249	
Hospital care .....	..	2	1,246	881	..	9,185	1,464	1,815	..	1,466	
Total health	3	7	1,442	1,043	..	14,097	2,050	3,936	3,318	2,310	28,206
Social Welfare:											
Aid to aged persons.....	...			129	..		243		..	...
Aid to unemployed employables.....	...			77	..	2			..	1	
Aid to unemployables.....	...	2		147	..	6,141	1,274	1,211	..	5,150	
Mothers' allowances .....	...				..		1		..	...
Child welfare.....	...		430	164	..	5,665	222	36	..	161	
Other.....	...	14	1,381	85	..	4,715 ³	301	182	..	314	
Total social welfare.....	...	16	1,811	602	11,753⁴	16,521	2,041	1,429	1,701	5,626	41,500

1. Included with General Health.

2. Included with Aid to Unemployables.

3. Institutional care and welfare administration.

4. Health and public welfare.

TABLE 9. Capital expenditures provided out of revenue, 1951 by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government.....	18	11	142	13		805	134	123	73	193	
Protection to persons and property.....	44	—	14	10		829	334	130	165	464	
Public works.....	162	5	140	24		2,877	951	1,402	3,322	1,482	
Sanitation and waste removal.....	6	—	75	—		265	94	76	98	111	
Health	—	—	8	—		17	3	13	8	7	
Social welfare.....	—	—	11	1		75	1	—	6	5	
Recreation and community services.....		—	10	—		441	132	194	125	155	
Miscellaneous.....	11	—	7	14	8,810	—	8	79	77	11	
Schools .....	...	—	—	—	—	—	—	—	9	15	
Total	241	16	407	62	8,810	5,309	1,657	2,017	3,883	2,443	24,845

TABLE 10. Consolidated assets¹ - 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C. ³	Total
(Thousands of dollars)											
Cash	520	206	2,613	2,794	24,666	53,667	16,390	11,634	16,272	9,427	138,189
Investments	191	933	15,499	9,717	31,316	18,057	29,909	17,199	9,395	44,007	176,223
Accounts receivable:											
Sundry (gross)	116	65	3,886	1,271	13,465	10,444	2,928	6,287	4,186	3,235	45,883
Due from province	20	—	82	157	3,649	13,603	2,968	3,009	2,031	1,119	26,638
Due from Dominion	—	—	—	—	—	253	15	14	—	10	292
Due from special districts	—	—	—	—	—	—	—	—	—	84	84
Taxes receivable (gross)	405	289	4,703	4,207	23,091	21,949	7,995	12,937	13,023	3,616	92,215
Property acquired for taxes (gross)	—	—	176	89	3,554	4,679	3,585	8,498	10,357	5,679	36,617
General fixed assets (gross)	3,612	6,736	91,415	69,922	790,239	1,038,870	159,135	154,285	206,599	228,542 ⁴	2,749,355
Due from schools	—	—	—	—	—	1,346	—	—	—	18	1,364
Due from other boards and commissions	—	—	39	—	—	71,067	—	—	377	62	71,545
Due from trust funds	—	—	1	3	—	—	1	110	210	—	325
Other assets	929	143	1,102	1,617	119,795 ⁵	16,822	2,924	4,268	13,612	21,378	182,590
Total assets	5,793	8,372	119,516	89,777	1,009,775	1,250,757	225,850	218,241	276,062	317,177	3,521,320
Deficits and/or extraordinary expenses capitalized	1	441	4,703	2,219	20,421	11,676	7,672	522	761	9,534	57,950
Total	5,794	8,813	124,219	91,996	1,030,196	1,262,433	233,522	218,763	276,823	326,711	3,579,270

1. Interfund balances, intermunicipal accounts receivable eliminated; see exception footnote (5).

2. See text page 5.

3. No school figures available other than debenture debt issued by municipalities as per footnote (4).

4. Includes 7,503 school fixed assets vested in school districts for which debentures were issued by the municipalities (at amount of debt outstanding).

5. Includes unascertainable interfund items, consolidated taxes and accounts receivable for schools.

TABLE 11. Consolidated liabilities¹ - 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C. ³	Total
(Thousands of dollars)											
Bank overdrafts and temporary loans	139	851	7,353	2,353	19,621	37,566	12,068	4,007	2,840	2,893	89,691
Accounts payable:											
Sundry	95	31	1,331	1,475	19,085	25,818	3,281	2,376	5,069	4,519	63,080
Due to province	303	7	339	4	2,589	49	61	5,422	2,521	28	11,323
Due to Dominion	—	—	1	—	—	417	—	80	39	11	548
Due to special districts	—	—	—	—	—	—	—	319	—	4	323
Debenture debt (gross)	3,646	3,740	49,191	47,354	444,256	458,506	72,449	35,639	102,916	174,567	1,392,264
Other long term indebtedness	8	—	—	336	2,448	644	2,149	308	201	163	6,257
Due to schools	—	3	297	—	—	5,900	—	—	—	20	6,220
Due to other boards and commissions	—	—	—	—	—	5,147	—	—	30	715	5,892
Due to trust funds	—	—	29	11	—	—	9	1,163	3,132	—	4,344
Other liabilities	1	—	936	1,186	80,473 ⁴	12,426	2,201	5,005	6,025	2,899	111,152
Total liabilities	4,192	4,632	59,477	52,719	568,472	546,473	92,218	54,319	122,773	185,819	1,691,094
Surplus (including reserves and investment in capital assets)	1,602	4,181	64,742	39,277	461,724	715,960	141,304	164,444	154,050	140,892	1,888,176
Total	5,794	8,813	124,219	91,996	1,030,196	1,262,433	233,522	218,763	276,823	326,711	3,579,270

1. Interfund balances, intermunicipal accounts payable eliminated; see exceptions, footnote (4).

2. See text, page 5.

3. See footnote (3), Table 10.

4. Includes unascertainable interfund items for schools.

TABLE 12. Trust and agency funds¹, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)									
Assets									
Cash	6	5	395	73	316	216	259	1,394	2,664
Investments	—	36	418	906	11,639	2,358	7,909	—	23,266
Due from other funds	—	—	29	11	9	1,163	3,132	—	4,344
Other assets	—	—	—	36	112	846	572	—	1,566
Total assets	6	41	842	1,026	12,076	4,583	11,872	1,394	31,840
LIABILITIES									
Accounts payable	—	—	—	—	28	47	1	—	76
Due to other funds	—	—	1	3	1	110	210	—	325
Other liabilities	—	—	—	—	270	37	612	—	919
Trust and agency fund balances	6	41	841	1,023	11,777	4,389	11,049	1,394	30,520
Total liabilities	6	41	842	1,026	12,076	4,583	11,872	1,394	31,840

1. Where assets and liabilities of trust and agency funds have been reported separately they have been excluded from the statements of consolidated assets and liabilities, Tables 10 and 11, and are presented here for additional information only.

TABLE 13. Capital expenditures out of capital fund¹, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total ²
(Thousands of dollars)											
General government	31	23	67	9	..	..	..	14	—	110	254
Protection to person & property	—	3	283	134	..	816	33	51	338	1,067	2,725
Public works	—	371	1,877	2,113	..	6,154	2,255	1,027	6,536	6,490	26,823
Sanitation & waste removal	—	—	746	230	..	7,862	98	594	3,795	1,724	15,049
Health .....	...	—	711	93	..	5,927	357	626	2,408	1,080	11,202
Social welfare .....	...	—	369	7	..	—	—	—	—	—	376
Recreation services	—	—	211	73	..	717	24	68	—	331	1,424
Community services	—	26	452	—	..	2,259	—	17	—	1,078	3,832
Miscellaneous	—	13	—	264	..	7,687	69	—	—	5	8,038
Schools	—	8	2,121	2,086	..	36,491	2,689	778	9,897	1,603	55,673
Refunding	—	—	—	—	..	—	—	4	—	—	4
Utilities and other municipal enterprises	452	54 ³	527 ⁴	867 ³	..	41,014	5,747 ⁵	1,276	7,748	2,583	60,268
Total	483	498	7,364	5,876	..	108,927	11,272	4,455	30,722	16,071	185,668

1. See introduction page 5

2. Excludes Province of Quebec.

3. Includes some sanitation, not separable.

4. Includes 115, Caledonia Power and Water Board.

5. Includes some sanitation for towns, villages, rural and suburban municipalities, not separable.

TABLE 14. Analysis of debenture debt, 1951, by provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
(Thousands of dollars)												
General drainage and local improvements ..	—	3,000	253	2,621	—	29,288	10,941	9,453	177,623	24,479	188,815	3,202
Schools .....	...	...	—	155	—	11,052	4,296	2,362	53,390	—	117,768	3,032
Sub-total	—	3,000	253	2,776	—	40,340	15,237	11,815	231,013	24,479	306,583	6,234
Utilities and other municipal enterprises:												
Water supply systems	646	—	—	352	—	7,537	3,619 ¹	3,723 ¹	129,976	1,540	45,495	2,270
Electric light & power	—	—	144	195	—	977	1,935	1,252	4,865	478	19,924	1,788
Gas supply systems .....	—	—	...	...	...	...	...	...	...	...	159	63
Street railways .....	—	—	...	...	...	...	...	...	...	...	43,868	700
Bus lines .....	—	—	...	...	...	...	...	...	...	...	1,674	—
Telephone systems .....	—	—	...	...	...	...	...	...	...	...	2,468	17
Central heating .....	—	—	...	...	...	...	...	...	...	...	...	...
Ferries .....	—	—	...	...	247	—	—	79	477	—	—	—
Airports	—	—	—	20	...	...	547	345	...	...	460	—
Housing .....	—	—	...	...	90	—	618	45	1,997	400	4,332	—
Cemeteries	—	—	—	—	—	—	—	—	—	—	29	—
Other	—	—	—	—	—	—	194	—	362	—	—	—
Sub-total	646	—	144	567	337	8,514	6,913	5,444	137,677	2,418	118,409	4,838
Unclassified	—	—	—	—	—	—	557 ³	—	25,467	13 ⁴	22,442 ⁵	—
Total debenture debt	646	3,000	397	3,343	337	48,854	22,150	17,259	394,157	26,897	424,992	11,072
							7,945		23,202		22,442	

1. Includes 3,177 water and sewers.

2. Rural municipalities, detail not available.

3. Local improvement districts, detail not available.

4. County councils, details not available.

5. Roman Catholic separate schools and public schools in unorganized areas.

TABLE 14. Analysis of debenture debt, 1951, by provinces — concluded

Items	Man.		Sask.		Alta.		B.C.		Total
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial and sinking fund
(Thousands of dollars)									
General, drainage and local improvements	12,288	10,828	6,950	8,025	37,310	6,073	53,124	53,464	653,558
			3,371		3,254				
Schools	2,576	3,950	857	1,403	278	—	18,587	7,848	274,104
	5,318		7,095		26,910				
Sub-total	14,864	14,778	7,807	9,428	37,588	6,073	71,711	61,312	927,662
		5,318		10,466		30,164			
Utilities and other municipal enterprises:									
Water supply systems	3,730	13,544	4,970	1,187	13,302	1,750	25,155	13,954	272,893
Electric light & power	3,680	15,636	347	103	3,153	1,050	1,150	489	57,184
Gas supply systems .....	...	...	...	...	248	—	—	50	520
Street railways .....	...	...	1,181	150	4,240	625	—	—	50,764
Buslines .....	...	...	—	—	—	—	—	—	1,674
Telephone systems	12	—	—	—	2,823	1,900	—	21	7,241
Central heating	847	40	—	—	—	—	...	...	887
Ferries .....	—	—	...	...	...	...	—	—	803
Airports	—	—	—	—	—	—	—	298	1,670
Housing .....	...	...	...	...	...	...	—	—	7,482
Cemeteries	—	—	—	—	—	—	—	427	456
Other	—	—	—	—	—	—	—	—	14,549
Sub-total	8,269	29,220	6,498	1,440	23,766	5,325	26,305	15,239	416,123
Unclassified	—	—	—	—	—	—	—	—	48,479
Total debenture debt	23,133	43,998	14,305	10,868	61,354	11,398	98,016	76,551	1,392,264
		5,318		10,466		30,164			

TABLE 15. Analysis of debenture debt charges, 1951, by provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)									
Newfoundland.....	105	—	30	—	—	—	13	—	—	148
Prince Edward Island .....	..	..	..	..	..	..	11	(26)	12	249
Nova Scotia	1,098	840	148	328	239	29	286	242	63	3,273
New Brunswick	751	559	314	..	..	..	427	206	117	2,374
Quebec	8,033	18,458	717	1,963	4,057	—	4,575	2,709	48	40,560
Ontario	5,688	16,243 ¹		3,391	8,537 ¹		3,380	7,279 ¹		44,518
Manitoba		(2,593)			(373)			(1,748)		4,714
Saskatchewan.....	650	388	274	1,113	44	23	308	410	56	2,266
Alberta	1,005	2,068	10		(2,064)		1,084	1,561	1	7,793
British Columbia .....	..	..	..	..	..	..		(2,114)		11,139
Total										117,034

Bracketed figures denote debenture debt charges within the classification, for which no breakdown is available.
 Insufficient information precludes compilation of analysis of future debenture debt charges.

1. Includes sinking fund requirements; also interest on debentures issued by R.C. separate schools.

TABLE 16. Currency of Payment of Debenture Debt — 1951, by provinces

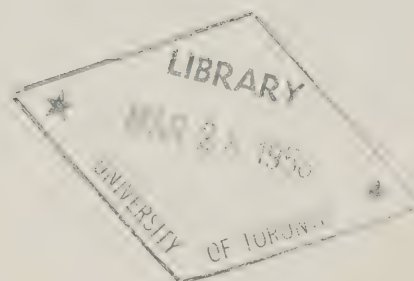
Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Canada, only	—	3,740	45,043	45,514		400,760	54,012	32,931	82,934		664,934
London (England) only	—	—	—	—		51	—	591	—		642
London (England) and Canada	—	—	183	—		2,038	1,283	1,202	320		5,026
New York, only	—	—	—	1,255		43,561	—	—	10,818		55,634
New York and Canada	—	—	3,965	585		1,939	13,440	915	8,671		29,515
London (England) New York and Canada	—	—	—	—		10,157	3,714	—	173		14,044
Unclassified	3,646	—	—	—	444,256	—	—	—	—	174,567	622,469
Total	3,646	3,740	49,191	47,354	444,256	458,506	72,449	35,639	102,916	174,567	1,392,264

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CANADA

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OF
MUNICIPAL GOVERNMENTS
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INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors. Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. For 1951 and 1952 the classifications used are those as revised and published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

These statistics are for the fiscal year 1952. This is the calendar year for most municipalities, exceptions being towns and rural districts in Newfoundland (fiscal year ended March 31, 1953) and certain cities in the province of Quebec (April 30 or May 31, 1953). Information incorporated from education reports is for a variety of fiscal years. That which falls nearest to December 31, 1952, has been used, except where the year ends June 30th, in which case information for the year ended in 1952 was all that was available. Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31st, 1953.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have

been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is debenture debt held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

Assets and liabilities have been compiled from the financial reports of individual municipalities. No information has been included for schools as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick

Information in the municipal report has been supplemented from audited financial statements of municipalities. Assets and liabilities of schools include those of fourteen county school finance boards.

Quebec

Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Commission.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises other than waterworks are therefore included only in as far as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to these funds remain as the only representation of these missing assets and liabilities.

Only capital assets and liabilities of schools are included owing to lack of detail of current assets and liabilities which amounted to approximately \$19 million and \$8 million respectively.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General Fixed Assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. General fixed assets vested in school districts and for which debenture debt was incurred by the municipalities are included at the amount of debenture debt outstanding.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 11 and 12. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected, or in providing necessary assets and

meeting or handling the debt charges thereon. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Nova Scotia — Rural and village schools.

New Brunswick — All schools.

Ontario — Public schools in unorganized areas.

Manitoba — All schools except for those debentures issued for schools by the City of Winnipeg and some suburban municipalities.

Saskatchewan — All schools except secondary schools in cities and towns, and minor amount of public school debt included in debenture debt of cities.

British Columbia — Schools in unorganized areas.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes: one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

Revenues and expenditures have been compiled from the financial reports of individual municipalities. There is no local taxation for education; except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Cost of health and social welfare services is borne by the province except for minor amounts for health in the City of St. John's.

Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some cases by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates, municipal school fund, special area charges and village supply rates, snow removal fund, and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics", for cities and towns, and by the Education report for rural and village schools.

New Brunswick

Taxes levied by town school boards are included.

Quebec

Municipal revenues and expenditures have been supplemented by school tax revenues obtained from the education report, and by investment earnings of the Montreal Metropolitan Commission.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1952, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for all municipalities.

Prince Edward Island

New debenture issues for towns of Alberton and Borden; capital expenditures for other municipalities.

Nova Scotia

Capital expenditures for cities, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns and rural municipalities.

New Brunswick

Capital expenditures for all municipalities and city of Moncton school board; debenture issues for other city school boards; and total cost of rural and regional school projects, less grants.

Quebec

Not available.

Ontario

New debenture issues in 1952, as indicated in the municipal report, for all purposes except schools. Outlays of school capital funds as shown in the education report.

Manitoba

Capital expenditures, other than for schools, for Winnipeg; debenture issues for city of St. Boniface, town of Dauphin, and suburban municipality of St. Vital; capital disbursements for remaining municipalities; net increase in school debenture debt adjusted for retirements; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for all municipalities but Yorkton; new debenture issues for Yorkton; capital expenditures for schools; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton; debenture sales for other cities and villages; municipal borrowings for hospital districts and schools; net increase in debenture debt, adjusted for retirements, for towns and counties.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Vancouver and Districts Joint Sewerage and Drainage Board.

The following symbols have been used in the tables presented herein:

Symbol:

- .. to indicate figures are not available
- ... to indicate figures are not appropriate or not applicable
- to indicate nil or zero
- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

TABLE 1. Population and Area of Organized Municipalities, 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Population:											
1951 Census	108,045	27,622	640,339	513,548	3,961,645	4,468,734	712,439	778,923	811,409	906,128	12,928,832
Assessed or other estimate .....	..	27,247	..	529,392	4,158,940	4,490,096	..	794,879	..	944,752	..
Area (thousands of acres):											
Area assessed for taxation.....	..	..	..	..	..	26,737	..	58,017	..	804	
Total area	149 ¹	7	13,332	..	26,182	..	19,157 ²	63,658	37,776	1,091 ³	

- 1. 1951 figures exclusive of city of St. John's; 1952 figures not available.
- 2. Suburban and rural municipalities only.
- 3. Excludes area in city of Vancouver exempt from taxation by statute.

TABLE 2. Assessed Valuations On Which Taxes Are Levied for General Purposes and Exemptions¹, 1952, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ³
	(Thousands of Dollars)									
Assessed Valuations										
Real Property:										
Buildings and improvements .....	..	..	..	..	..	2,760,911	302,556 ⁴	182,925 ⁵	426,514 ⁶	418,835 ⁷
Land .....	..	..	..	..	..	1,492,201	313,338	711,371	469,073	294,093
Total real property .....	..	25,792 ⁸	240,575	304,672 ⁹	3,868,454	4,253,112 ¹⁰	615,894	894,296	895,587	712,928
Business .....	..	..	14,315	18,449	..	520,667	27,614	46,958	33,791	..
Personal .....	..	9,789	55,168	66,140	..	..	6,514	..	58,114	..
Other .....	..	—	4,746	7,793	—	—	—	27 ¹¹	—	—
Total for general purposes .....	..	35,581 ⁸	314,804	397,054	3,868,454	4,773,779 ¹⁰	650,022	941,281	987,492	712,928
Exemptions										
Real Property:										
Buildings and improvements .....	..	..	..	..	..	717,381	..	453,211	69,556	596,533
Land .....	..	..	..	..	..	192,895	..	38,104	36,906	72,907
Total real property .....	..	..	132,125	..	1,202,384	910,276	..	491,315	106,462	669,440
Other .....	..	..	3,351 ¹²	..	..	3,034	..	—	—	—
Total exemptions .....	..	9,595 ¹³	135,476	..	1,202,384 ¹⁴	913,310	154,354	491,315	106,462 ¹³	669,440 ¹⁵
Government Property:										
Dominion .....	..	..	60,191	..	..	204,628	..	23,366	17,292	85,928
Provincial .....	..	..	14,517	..	..	118,657	..	25,112	19,149	37,832
Municipal .....	..	..	17,023	..	..	392,915	..	58,774	49,445	106,122
Total Government property .....	..	..	91,731	..	..	716,200	..	107,252	85,886	229,882
Non-government property.....	..	..	43,745	..	..	185,483	..	384,063 ¹⁶	20,576	36,480
Total exemptions .....	..	9,595 ¹³	135,476	..	1,202,384	901,683 ¹³	154,354	491,315	106,462 ¹³	266,362 ¹⁷

- 1. Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.
- 2. Majority of municipalities do not levy real property taxes. Where such taxes are levied assessment is based largely on rental values.
- 3. Does not include outside areas assessed for school purposes.
- 4. In St. Boniface an amount of 2,925 shown here as exemptions is subject to a levy for parks.
- 5. Includes 10,358 railway roadway, gas and oil pipelines, mining plant and equipment.
- 6. Includes 23,245 assessment of publicly and privately owned utilities composed of land, buildings and improvements and personal property.
- 7. Valuation of improvements, the total value of which was 821,601 and the maximum value at which they could be taxed was 616,201.
- 8. Excludes 17,443 on which school taxes only are levied.
- 9. Includes personal property in local improvement districts and commissions.
- 10. Excludes 18,643 in unorganized areas on which school taxes only are levied.
- 11. Special franchise on which the taxation is classified "real property" in Table 3.
- 12. Personal property.
- 13. Information not complete.
- 14. Includes 92,164 permissive exemptions.
- 15. Consists of 266,363 valuation of wholly exempted properties and 403,077 partial statutory and permissive exemptions.
- 16. Includes 98 for L.I.D's for which no breakdown is available.
- 17. Excludes partial statutory and permissive exemptions.

TABLE 3. Revenues, 1952, by Provinces

(See Table 7, for details of contributions, grants and subsidies.)
(See Table 6, for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Taxation:											
Municipal purposes:											
Real property	958	333	8,586	2,338	59,630	124,881	18,848	19,539	21,461	19,311	275,885
Personal property	37	215	1,923	2,341	...	...	1	...	1,976	...	6,492
Business	397	-	1,431	889	2	28,637 ³	3,052	1	2,373	1,788	38,567
Poll	54	29	584	1,271	...	142	8	758	92	160	3,098
Amusement	107	...	...	...	2	...	...	345	...	...	452
Sales	185	...	...	...	20,670	...	296	...	...	...	21,151
Household and tenant .....	...	...	166	232	...	...	...	...	...	...	398
Other	30 ⁴	-	-	115 ⁵	21,199 ⁶	-	-	529	-	125	21,998
Total general taxation	1,768	577	12,690	7,186	101,499	153,660	22,204	21,171	25,902	21,384	368,041
Special assessments(owners' share) and charges	-	14	-	225	..	8,896	1,552	409	2,112	1,805	15,013
Total municipal purposes	1,768	591	12,690	7,411	101,499	162,556	23,756	21,580	28,014	23,189	383,054
School purposes ⁷ .....	...	758	6,560	7,770	57,506 ⁸	100,641	15,524 ⁹	21,487	25,065	25,388	260,699
Total taxation	1,768	1,349	19,250	15,181	159,005	263,197	39,280	43,067	53,079	48,577	643,753
Licences and permits	56	32	267	142	4,498	3,939	750	758	673	2,748	13,863
Interest, tax penalties, etc.	27	3	219	87	2,337	1,886	578	1,023	981	1,233	8,374
Contributions, grants and subsidies:											
Governments ¹⁰	439	78	1,354	2,407	3,010	44,316 ¹¹	1,353	1,584	11,767	17,303 ¹²	83,611
Government enterprises	93	63	411	551	17,580 ¹³	4,287	1,866	2,848	2,908	2,210	32,817
Other	3	-	4	35	354 ¹⁴	920	332	88	286	47	2,069
Debenture debt charges recoverable ¹⁵	34	44	951	879	8,241	11,420	2,641	871	2,771	3,436	31,288
Miscellaneous revenue	73	37	1,331	554	9,015	10,563	1,813	2,636	3,535	3,882	33,439
Total revenue	2,493	1,606	23,787	19,836	204,040	340,528	48,613	52,875	76,000	79,436	849,214
Surplus from previous years	1	-	495	323	-	2,408	815	355	479	599	5,475
Total	2,494	1,606	24,282	20,159	204,040	342,936	49,428	53,230	76,479	80,035	854,689
Deficit	120	10	295	102	357	1,659	635	1,296	891	1,371	6,736
Total	2,614	1,616	24,577	20,261	204,397	344,595	50,063	54,526	77,370	81,406	861,425

1. Included with real property.
2. See footnote 6.
3. Estimated.
4. Coal tax 18; telephone tax 11.
5. Includes N.B. Telephone Co. tax 36.
6. Includes business, amusement and special taxes not identifiable.
7. Local taxation for education levied by municipalities or school districts.
8. Real property 48,429, sales tax 9,077.
9. Levies made by school boards in unorganized areas not available.
10. See Table 8 for provincial grants to school boards.
11. Includes Central Mortgage and Housing contributions.
12. Includes municipalities' share of sales tax levied under authority of the Social Security and Municipal Aid Tax Act 10,863.
13. Own municipal enterprises only.
14. Includes other governments, and other government enterprises not identifiable.
15. See introduction.

TABLE 4. Municipal Taxation, 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Tax Levies:											
General, including schools	1,768	1,335	19,250	14,956	159,005	254,301	37,728	42,658	50,967	46,772	628,740
Special assessments (owners' share) and charges	-	14	-	225	..	8,896	1,552	409	2,112	1,805	15,013
Total taxation revenue	1,768	1,349	19,250	15,181	159,005	263,197	39,280	43,067	53,079	48,577	643,753
Tax collections ¹	1,631	1,238	18,838	14,143	..	259,439	37,399	43,218	52,560	48,397	
Percentage of current levy	92.25%	91.77%	97.85%	93.16%	..	98.57%	95.21%	100.35%	99.02%	99.63%	
Taxes receivable, current and arrears	515	352	4,918	4,416	20,976	24,765	8,908	11,369	13,194	3,884	93,297
Percentage of current levy	29.13%	26.09%	25.54%	29.09%	13.19%	9.41%	22.68%	26.39%	24.86%	7.99%	

1. Includes some small amounts added to tax rolls for collection.

TABLE 5. Expenditures, 1952, by Provinces(See Table 9, for details of expenditures for protection, health and social welfare.)
(See Table 10, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	313	100	1,837	1,806	19,008	22,917	3,272	3,946	3,995	4,916	62,110
Protection to persons and property	113	136	3,022	2,334	26,325	45,660	5,342	2,948	5,712	11,269	102,861
Public works	640	200	1,643	1,437	24,631	53,587	7,163	9,495	13,547	8,744	121,087
Sanitation and waste removal	301	4	618	334	8,249	16,428	1,765	1,410	2,333	2,712	34,154
Health	3	9	1,566	1,064	9,066	15,154	2,192	3,938	4,415	2,418	39,825
Social welfare .....	...	14	2,007	861	4,901	17,652	1,929	1,210	1,811	5,417	35,802
Education .....	...	749	7,098	7,770	48,772	87,529	14,966	21,556	22,236	23,310	233,986
Recreation and community services	74	35	587	312	6,039	10,608	886	1,364	1,819	3,142	24,866
Debt charges:											
Debenture ¹	169	292	4,139 ²	2,629	41,928	50,365	5,767	2,394	9,744 ³	13,029	130,456
Other	75	23	183	128	1,246	1,418	202	196	224	217	3,912
Utilities and other municipal enterprises (deficits and levies)	93	3	41	392	573	1,559	880	250	828	390	5,009
Provision for reserves	3	5	339	279	1,399	2,559	2,024	568	1,040	382	8,598
Capital expenditure out of revenue	670	24	421	94	8,926	5,834	1,103	2,795	5,651	2,761	28,279
Joint or special expenditures	—	—	246	—	—	4,636	672	—	218	160	5,932
Miscellaneous expenditures	69	7	297	415	1,368	1,259	383	867	1,520	884	7,069
Total expenditures	2,523	1,601	24,044	19,855	202,431	337,165	48,546	52,937	75,093	79,751	843,946
Deficits from previous years	—	—	75	2	—	807	489	5	4	—	1,382
Total	2,523	1,601	24,119	19,857	202,431	337,972	49,035	52,942	75,097	79,751	845,328
Surplus	91	15	458	404	1,966	6,623	1,028	1,584	2,273	1,655	16,097
Total	2,614	1,616	24,577	20,261	204,397	344,595	50,063	54,526	77,370	81,406	861,425

1. See introduction.

2. Includes debt charges on "Other long-term indebtedness" for cities and towns.

3. Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1952, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)						
Newfoundland	34	—	—	—	—	—	34
Prince Edward Island	22	5	17	—	—	—	44
Nova Scotia	548	330	73	—	—	—	951
New Brunswick ¹	475	267	137	—	—	—	879
Quebec	5, 105	3, 086	50	—	—	—	8, 241
Ontario	4, 157	5, 634 ²			(1, 629)		11, 420
Manitoba	1, 411	525	705	—	—	—	2, 641
Saskatchewan	369	458	44	—	—	—	871
Alberta	1, 030	1, 540	201	—	—	—	2, 771
British Columbia	761	474	88	—	—	—	3, 436
		(2, 113)					
Total							31, 288

Note. Bracketed figures denote amount within the classification for which no breakdown is available.

1. Does not agree with Table 15 as debt charges of Commissions are not included.

2. Includes sinking fund requirements.

TABLE 7. Analyses of Revenue Item "Contributions, Grants and Subsidies", 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Governments:											
Dominion	—	--	380	145	—	2,240	—	104	124	156	3,149
Province	439	78	847	2,257	3,010	38,880	1,352	1,429	11,643	17,147	77,082
Other municipalities	—	—	127	5	—	3,196	1	51	—	—	3,380
Total governments	439	78	1,354	2,407	3,010	44,316	1,353	1,584	11,767	17,303	83,611
Government enterprises:											
Dominion	8	—	147	189	—	571	134	20	63	207	1,339
Province	—	—	5	—	—	176	191	1	29	53	455
Own municipality	85	63	234	362	17,580	3,540	1,536	2,827	2,816	1,950	30,993
Other municipalities	—	—	25	—	—	—	5	—	—	—	30
Total government enterprises	93	63	411	551	17,580	4,287	1,866	2,848	2,908	2,210	32,817
Other contributions, etc.	3	—	4	35	354 ¹	920	332	88	286	47	2,069
Total	535	141	1,769	2,993	20,944	49,523	3,551	4,520	14,961	19,560	118,497
Analysis by purpose:											
Protection	--	2					4	22			28
Public Works	135			169	2,544	25,546	1,010	480	4,001	2,280	36,165
Health .....	...					273	51	14	585	96	1,019
Social welfare .....	...	--		13		4,669	287	829	494	3,447	9,739
Other	400	139	1,769	2,811	18,400	19,035	2,199	3,175	9,881	13,737	71,546
Total	535	141	1,769	2,993	20,944	49,523	3,551	4,520	14,961	19,560	118,497

1. Includes unidentifiable amounts from other municipal governments and Dominion government enterprises.

TABLE 8. Provincial Grants (Ordinary and Capital)¹ for Schools Operated by Local Authorities

Fiscal year ended March 31, 1953

—	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Payments to school boards or to municipalities for education purposes		80	5,879	4,752	27,697	54,610	6,163	8,708	9,883	21,321	139,093
Payments to teachers by some provinces, corresponding to similar grants made to school corporations in other provinces		714		931	45						1,690
Payments to religious bodies carrying on education activities	4,836										4,836
Total	4,836	794	5,879	5,683	27,742	54,610	6,163	8,708	9,883	21,321	145,619

1. This information is included to indicate the amount contributed by provincial governments for operation and maintenance of elementary and secondary schools. The amounts shown are expenditures in the provincial fiscal years, as shown in the public accounts.

TABLE 9. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Protection:											
Fire	27	36	1,315	934	10,376	..	2,433	1,293	..	4,740	
Police and law enforcement .....	...	75	1,109	925	13,702	..	2,080	875	..	5,174	
Corrections .....	...			178	—	..					
Street lighting	77	24	311	227	2,184	..	485	473	..		
Other	9	1	287	70	63	..	344	307	..	1,355	
Total protection	113	136	3,022	2,334	26,325	45,660	5,342	2,948	5,712	11,269	102,861
Health:											
General .....	...	1	1	7	..	1	31	16	..	1	
Public	2	7	209	96	9,066 ²	5,675	268	558	..	720	
Medical, dental and allied services	1	—	3	29	..	1	330	1,470	..	252	
Hospital care .....	..	2	1,357	932	..	9,479	1,563	1,894	..	1,446	
Total health	3	9	1,566	1,064	9,066	15,154	2,192	3,938	4,415	2,418	39,825
Social welfare:											
Aid to aged persons .....	...			180			49		..	...
Aid to unemployed employables .....	...			195		4			..	16	
Aid to unemployables .....	...	3		208		6,066	1,152	996	..	4,567	
Mothers' allowances .....	...								..	...
Child welfare .....	...		480	184		6,169	229	61	..	212	
Other .....	...	11	1,527	94	4,901	5,417 ⁵	499	153	..	622	
Total social welfare .....	...	14	2,007	861	4,901	17,652	1,929	1,210	1,811	5,417	35,802

1. Included with Public Health.

2. Believed to be Total Health expenditures.

3. Included with Hospital care.

4. Included with Aid to unemployables.

5. Institutional care and welfare administration.

TABLE 10. Detail of "Capital Expenditures Provided Out of Revenue", 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	25	1	47	16		785	67	143	184	202	
Protection to persons and property	13	2	15	13		849	114	131	261	367	
Public works	506	21	269	55		3,414	770	2,085	4,485	1,765	
Sanitation and waste removal	74	—	38			155	29	97	202	112	
Health		—	—			64	6	28	109	2	
Social welfare .....	...	—	23			37	4	—	—	2	
Recreation and community services	1	—	7	3		530	54	196	249	277	
Miscellaneous	51 ¹	—	1	7	8,926	—	59	115	83	22	
Schools .....	...	—	21	—	—	—	—	—	78	12	
Total	670	24	421	94	8,926	5,834	1,103	2,795	5,651	2,761	28,279

1. Includes water supply system 27.

TABLE 11. Consolidated Assets,¹ 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C. ³	Total
(Thousands of dollars)											
Cash	477	54	2,621	2,270	32,990	33,945	18,559	15,272	15,252	18,327	139,767
Investments	217	1,021	16,229	9,802	31,726	17,290	27,457	18,005	12,292	41,508	175,547
Accounts receivable:											
Sundry (gross)	104	45	3,932	1,230	13,436	13,608	3,378	5,505	5,988	3,629	50,855
Due from province	758	—	41	111	3,981	14,454	2,913	3,877	2,626	1,093	29,854
Due from Dominion	—	—	5	—	—	244	184	21	—	37	491
Due from special districts	—	—	—	—	—	—	—	—	—	262	262
Taxes receivable (gross)	515	352	4,918	4,416	20,976	24,765	8,908	11,369	13,194	3,884	93,297
Property acquired for taxes (gross)	—	—	169	75	2,807	4,459	3,248	7,566	9,757	5,315	33,396
General fixed assets (gross)	4,572	7,897	98,692	78,017	879,005	1,132,544	163,951	167,158	297,550	260,632 ⁴	3,090,018
Due from schools .....	...	—	—	—	—	1,350	—	—	—	46	1,396
Due from other boards and commissions	12	—	68	—	—	82,152	—	—	269	15	82,516
Due from trust funds	—	—	2	2	—	—	8	91	246	—	349
Other assets	209	58	1,064	1,588	118,774 ⁵	27,686	3,085	4,139	13,977	27,676	198,256
Total assets	6,864	9,427	127,741	97,511	1,103,695	1,352,497	231,691	233,003	371,151	362,424	3,896,004
Deficits and/or extraordinary expenses capitalized	16	442	4,351	2,356	21,830	10,940	7,702	489	855	9,849	58,830
Total	6,880	9,869	132,092	99,867	1,125,525	1,363,437	239,393	233,492	372,006	372,273	3,954,834

1. Interfund balances, intermunicipal accounts receivable eliminated.

2. See text, page 5.

3. No school figures available other than debenture debt incurred by municipalities as per footnote 4.

4. Includes 8,466 school fixed assets vested in school districts for which debentures were issued by the municipalities (at amount of debt outstanding).

5. Includes consolidated taxes and accounts receivable for schools.

TABLE 12. Consolidated Liabilities,¹ 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C. ³	Total
(Thousands of dollars)											
Bank overdrafts and temporary loans ...	33	744	8,293	3,000	25,144	46,757	12,486	3,538	4,189	1,608	105,792
Accounts payable:											
Sundry	127	27	1,679	1,479	20,749	29,807	3,290	2,992	7,117	5,629	72,896
Due to province	7	6	363	2	2,707	63	80	4,967	1,221 ⁴	34	9,450
Due to Dominion	—	—	1	—	—	646	—	75	47	10	779
Due to special districts	—	—	—	—	—	—	—	266	—	10	276
Debenture debt (gross)	4,136	4,250	51,974 ⁵	52,397	502,944	521,992	71,995	39,629	119,751	198,786	1,567,854
Other long-term indebtedness ⁶	429	—	—	234	2,182	729	217	273	1,311	212	5,587
Due to schools	—	1	434	—	—	5,374	—	—	—	35	5,844
Due to other boards and commissions	—	—	—	—	—	6,701	—	—	43	660	7,404
Due to trust funds	—	—	37	16	—	—	6	1,161	3,132	3,817	8,169
Other liabilities	4	—	1,054	922	69,605	11,663	2,185	2,913	8,721	3,946	101,013
Total liabilities	4,736	5,028	63,835	58,050	623,331	623,732	90,259	55,814	145,532	214,747	1,885,064
Surplus (including reserves and investment in capital assets)	2,144	4,841	68,257	41,817	502,194	739,705	149,134	177,678	226,474	157,526	2,069,770
Total	6,880	9,869	132,092	99,867	1,125,525	1,363,437	239,393	233,492	372,006	372,273	3,954,834

1. Interfund balances, intermunicipal accounts payable eliminated.

2. See text, page 5.

3. See footnote 3, Table 11.

4. Includes treasury bills 1,005.

5. Includes "Other long-term indebtedness" for cities and towns.

6. Includes Central Mortgage and Housing—Due to Dominion: Ontario—729; Manitoba—44; Saskatchewan—273; Alberta—189; British Columbia—212; Treasury bills—New Brunswick—200; Alberta—360; Housing—Due to Province: Alberta—762.

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1952, by Provinces

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total ²
	(Thousands of dollars)										
General government.....	—	—	25	2	..	395		17	—	83	522
Protection to persons and property.....	—	5	81	126	..	815	277	156	242	1,094	2,796
Public works	3	433	993	1,547	..	9,870	2,666	934	7,683	8,578	32,707
Sanitation and waste removal	—	—	565	252	..	4,294	126	761	5,150	2,383	13,531
Health	—	—	784	459	..	2,903	791	535	4,561	555	10,588
Social welfare .....	...	—	94	—	..	369	—	—	—	—	463
Recreation services	—	—	—	5	..	584	51	94	142	40	916
Community services	—	8	253	—	..	1,153	—	86	1	556	2,057
Miscellaneous	—	15	—	365	..	13,281	126	—	—	246	14,033
Schools	—	—	2,583	3,528	..	48,824	1,860	1,240	9,830	1,225	69,090
Refunding	—	—	—	—	..	—	—	—	—	—	—
Utilities and other municipal enterprises	439	54 ³	1,828 ⁴	775 ³	..	20,941	3,840 ³	3,244	6,058	6,149	43,328
Total	442	515	7,206	7,059	..	103,429	9,737	7,067	33,667	20,909	190,031

1. See introduction page 5.

2. Excludes province of Quebec.

3. Includes some sanitation, not separable.

4. Includes 55 Caledonia Power and Water Board, and 616 Halifax Public Service Commission.

TABLE 14. Analysis of Debenture Debt, 1952, by Provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
	(Thousands of dollars)											
General, drainage and local improvements	—	3,000	731	2,692	25,935		12,950	8,917	195,446 12,307	25,528	207,965	2,751
Schools .....	...	...	—	134	12,122		5,611 9,012	3,104	83,911	—	142,904 26,697 ¹	2,590
Sub-total	—	3,000	731	2,826	38,057		18,561 9,012	12,021	279,357 12,307	25,528	350,869 26,697¹	5,341
Utilities and other municipal enterprises:												
Water supply systems	1,136	—	—	349	12,643		3,925 ²	3,901 ³	136,358	1,406	55,377	2,137
Electric light and power.....	—	—	139	185	963		1,884	1,305	6,295	499	25,260	1,788
Gas supply systems .....	—	—	...	...	...	...	...	...	...	...	130	63
Transit systems.....	—	—	...	...	...	...	...	...	...	...	44,607	700
Telephone systems .....	—	—	...	...	...	...	...	...	...	...	2,672	17
Central heating .....	—	—	...	...	...	...	...	...	...	...	...	...
Ferries .....	—	—	...	...	231	—	—	79	464	—	—	—
Airports.....	—	—	—	20	...	...	530	286	...	...	407	—
Housing.....	—	—	...	...	80	—	661	45	1,125	—	5,563	—
Cemeteries	—	—	—	—	—	—	—	—	—	—	18	—
Other	—	—	—	—	—	—	187	—	530 13,603 ⁴	400	346	—
Sub-total	1,136	—	139	554	311 13,606		7,187	5,616	144,772 13,603⁴	2,305	134,380	4,705
Unclassified.....	—	—	—	—	—	—	—	—	25,057 15 ⁵	—	—	—
Total debenture debt.....	1,136	3,000	870	3,380	311 51,663		25,748 9,012	17,637	449,186 25,925	27,833	485,249 26,697¹	10,046

1. Roman Catholic separate schools and public schools in unorganized areas.

2. Includes 2,466 water and sewerage.

3. Includes 1,266 water and sewerage.

4. Rural municipalities, detail not available.

5. County councils, detail not available.

TABLE 14. Analysis of Debenture Debt, 1952, by Provinces — Concluded

Items	Man.		Sask.		Alta.		B.C.		Total
	Serial	Sinking fund	Serial	*Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial and sinking fund
(Thousands of dollars)									
General, drainage and local improvements	13,852	10,586	7,808 3,359	7,526	45,661 3,632	5,852	53,983	64,178	714,659
Schools	2,689 6,442	4,650	968 7,309	1,258	824 31,545	—	23,452	6,961	372,183
Sub-total	16,541 6,442	15,236	8,776 10,668	8,784	46,485 35,177	5,852	77,435	71,139	1,086,842
Utilities and other municipal enterprises:									
Water supply systems	4,667	9,231	8,165	1,273	15,491	1,750	35,354	12,348	305,511
Electric light and power	3,542	15,475	319	70	3,288	1,050	1,301	424	63,787
Gas supply systems .....	...	...	...	...	513	—	—	50	756
Transit systems .....	...	...	1,574	—	3,909	625	—	—	51,415
Telephone systems	10	—	—	—	3,711	1,900	—	21	8,331
Central heating	811	40	—	—	—	—	...	...	851
Ferries .....	—	—	...	...	...	...	—	—	774
Airports	—	—	—	—	—	—	—	298	1,541
Housing .....	...	...	...	...	...	...	—	—	7,474
Cemeteries	—	—	—	—	—	—	—	416	434
Other	—	—	—	—	—	—	—	—	15,066
Sub-total	9,030	24,746	10,058	1,343	26,912	5,325	36,655	13,557	455,940
Unclassified	—	—	—	—	—	—	—	—	25,072
Total debenture debt	25,571 6,442	39,982	18,834 10,668	10,127	73,397 35,177	11,177	114,090	84,696	1,567,854

TABLE 15. Analysis of Debenture Debt Charges, 1952, by Provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
(Thousands of dollars)										
Newfoundland	105	—	30	...	...	...	34	—	—	169
Prince Edward Island	123	13	103	5	—	4	22	5	17	292
Nova Scotia	1,131	1,061	183	424	303	86	548	330	73	4,139
New Brunswick	783	632	317	..	..	..	482	272	143	2,629
Quebec	9,121	14,942	882	2,789	5,953	—	5,105	3,086	50	41,928
Ontario	6,624	19,441 ¹		5,070	9,439 ¹		4,157	5,634 ¹		50,365
Manitoba	865	1,369	428	246	109	109	1,411	525	705	5,767
Saskatchewan	600	467	265	112	58	21	369	458	44	2,394
Alberta	1,483	2,428	154	(2,908)			1,030	1,540	201	9,744
British Columbia .....	..	..	..	..	..	..	761	474 (2,113)	88	13,029
Total										130,456

Note: Bracketed figures denote debenture debt charges within the classification, for which no breakdown is available. Insufficient information precludes compilation of analysis of future debenture debt charges.

1. Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools.

TABLE 16. Currency of Payment of Debenture Debt, 1952, by Provinces

Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Canada, only.....		4, 250	44, 304	50, 557		458, 832	57, 708	37, 564	100, 685		753, 900
London (England) only		—	—	—		2, 247	—	3	—		2, 250
London (England) and Canada.....		—	183	—		6, 929	1, 283	1, 224	321		9, 940
New York, only.....		—	—	1, 255		43, 561	—	—	10, 468		55, 284
New York and Canada.....		—	7, 487	585		1, 287	9, 290	838	8, 068		27, 555
London (England), New York and Canada		—	—	—		9, 136	3, 714	—	209		13, 059
Unclassified.....	4, 136	—	—	—	502, 944	—	—	—	—	198, 786	705, 866
Total	4, 136	4, 250	51, 974	52, 397	502, 944	521, 992	71, 995	39, 629	119, 751	198, 786	1, 567, 854

TABLE 17. Trust and Agency Funds,¹ 1952, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)									
Assets									
Cash.....	8	15	363	72	323	322	266	323	1, 692
Investments.....	3	41	59	1, 074	12, 364	2, 658	8, 820	789	25, 808
Due from other funds.....	—	—	37	16	6	1, 161	3, 132	3, 817	8, 169
Other assets.....	—	—	—	36	117	662	586	38	1, 439
Total assets.....	11	56	459	1, 198	12, 810	4, 803	12, 804	4, 967	37, 108
Liabilities									
Accounts payable.....	—	—	—	—	34	72	3	—	109
Due to other funds.....	—	—	2	2	8	91	246	—	349
Other liabilities.....	—	—	—	—	71	38	472	—	581
Trust and agency fund balances	11	56	457	1, 196	12, 697	4, 602	12, 083	4, 967	36, 069
Total liabilities.....	11	56	459	1, 198	12, 810	4, 803	12, 804	4, 967	37, 108

1. Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 11 and 12, and are presented here for additional information only.

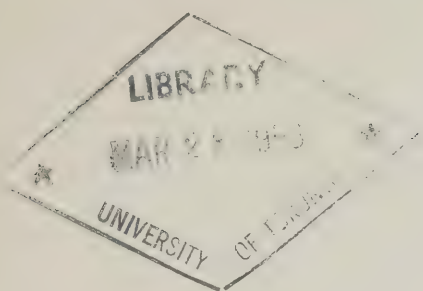
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CANADA



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INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors. Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

These statistics are for the fiscal year 1953. This is the calendar year for most municipalities, exceptions being towns and rural districts in Newfoundland (fiscal year ended March 31, 1954) and certain cities in the province of Quebec (April 30 or May 31, 1954). Information incorporated from education reports is for a variety of fiscal years. That which falls nearest to December 31, 1953, has been used, except where the year ends June 30th, in which case information for the year ended in 1953 was all that was available. Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31st, 1954.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where

this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is municipal debentures held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

Assets and liabilities have been compiled from the financial reports of individual municipalities. No information has been included for schools as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax. General fixed assets of schools are as shown in the education report.

New Brunswick

Information in the municipal report has been supplemented from audited financial statements of municipalities. Assets and liabilities of city schools are as shown in the city report, those for town school boards as shown in the municipal report and those for local school boards at amount of outstanding debenture debt as shown in the municipal report.

Quebec

Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Commission.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect.

Utilities and municipal enterprises other than water-works are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to these funds remain as the only representation of these missing assets and liabilities.

Only capital assets and liabilities of schools are included owing to lack of detail of current assets and liabilities which amounted to approximately \$23 million and \$10 million respectively.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General Fixed Assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. General fixed assets vested in school districts and for which debenture debt was incurred by the municipalities are included at the amount of debenture debt outstanding.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 11 and 12. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected, or in providing necessary assets and meeting or handling the debt charges thereon. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Nova Scotia — Rural and village schools.

New Brunswick — All schools.

Manitoba — All schools except for those debentures issued for schools by the City of Winnipeg and some suburban municipalities.

British Columbia — Schools in unorganized areas.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes: one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

Revenues and expenditures have been compiled from the financial reports of individual municipalities. There is no local taxation for education;

except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Cost of police, health and social welfare services is borne by the province except for minor amounts for health in the City of St. John's.

Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some cases by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates, special area charges and village supply rates, snow removal fund, and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick

Taxes levied by city and town school boards are included.

Quebec

Municipal revenues and expenditures have been supplemented by school tax revenues obtained from the education report, and by investment earnings of the Montreal Metropolitan Commission.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1953, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for all municipalities.

Prince Edward Island

New debenture issues for town of Souris; capital expenditures for other municipalities.

Nova Scotia

Capital expenditures for cities, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns and rural municipalities.

New Brunswick

Capital expenditures for all municipalities and city of Moncton school board; debenture issues for other city school boards; and total cost of rural and regional school projects, less grants.

Quebec

School corporations capital expenditures at capital disbursements less capital expenditure from ordinary account. Municipal capital expenditures not available.

Ontario

Municipal capital expenditures approved by the Ontario Municipal Board; outlays from school capital funds as shown in the Department of Education Report.

Manitoba

Capital expenditures, for Winnipeg (other than for schools), Brandon and Greater Winnipeg Sanitary District; debenture issues for city of St. Boniface, towns of Dauphin and Selkirk and the Greater Winnipeg Water District; capital disbursements for remaining municipalities; net increase in school debenture debt adjusted for retirements; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for all municipalities and schools; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Drumheller; capital disbursements for Edmonton; debenture sales for other cities and municipal districts, municipal borrowings for hospital districts and schools; net increase in debenture debt, adjusted for retirements, for towns, villages and counties.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Vancouver and Districts Joint Sewerage and Drainage Board.

The following symbols have been used in the tables presented herein:

Symbol:

.. to indicate figures are not available.

... to indicate figures are not appropriate or not applicable

- to indicate nil or zero

-- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

TABLE 1. Population and Area of Organized Municipalities, 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Population:											
1951 Census	108,045	27,622	640,339	513,548	3,961,645	4,468,734	712,439	778,923	811,409	906,128	12,928,832
Assessed or other estimate	125,207	..	..	525,747	4,275,340	4,648,008	..	794,648	..	1,033,321	..
Area (thousands of acres):											
Area assessed for taxation						25,565		58,440		816	
Total area	157 ¹	7	13,332		26,416		19,095 ²	64,047	37,926	1,135 ³	

1. 1952 figures.

2. Suburban and rural municipalities only.

3. Excludes area in city of Vancouver exempt from taxation by statute.

TABLE 2. Assessed Valuations On Which Taxes Are Levied for General Purposes and Exemptions¹, 1953, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ³
(Thousands of Dollars)										
Assessed Valuations										
Real Property:										
Buildings and improvements	2,986,763	337,471 ⁴	192,295 ⁵	550,884 ⁶	459,424 ⁷
Land	1,487,321	306,178	723,803	475,632	311,706
Total real property	25,340 ⁸	253,698	308,956 ⁹	4,090,775	4,474,084 ¹⁰	643,649	916,098	1,026,516	771,130
Business	14,500	20,960	..	569,507	29,787	48,292	39,138	..
Personal	10,832	60,128	71,464	...	...	6,903	...	61,890	...
Other	—	4,984	6,383	—	—	—	13 ¹¹	—	—
Total for general purposes	36,172 ⁸	333,310	407,763	4,090,775	5,043,591 ¹⁰	680,339	964,403	1,127,544	771,130
Exemptions										
Real Property:										
Buildings and improvements	734,207	..	460,758	80,661	654,487
Land	214,774	..	35,524	37,217	75,047
Total real property	140,272	..	1,289,803	948,981	..	496,282	117,878	729,534
Other	3,506 ¹²	..	..	3,488	..	—	—	—
Total exemptions	9,424 ¹³	143,778	..	1,289,803 ¹⁴	952,469	155,562	496,282	117,878 ¹³	729,534 ¹⁵
Government Property:										
Dominion	63,661	..	..	219,790	..	29,855	17,838	89,657
Provincial	15,038	..	..	144,730	..	24,366	22,493	38,490
Municipal	18,469	..	..	377,975	..	51,173	53,530	122,164
Total Government property	97,168	..	..	742,495	..	105,394	93,861	250,311
Non-government property	46,610	..	..	190,791	..	390,888 ¹⁶	24,017	39,223
Total exemptions	9,424 ¹³	143,778	..	1,289,803 ¹⁴	933,286 ¹³	155,562	496,282	117,878 ¹³	289,534 ¹⁷

1. Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.

2. Majority of municipalities do not levy real property taxes. Where such taxes are levied assessment is based largely on rental values.

3. Does not include outside areas assessed for school purposes.

4. In St. Boniface an amount of 3,120 shown here as exemptions is subject to a levy for parks.

5. Includes 10,491 railway roadway, gas and oil pipelines, mining plant and equipment.

6. Includes 23,996 assessment of publicly and privately owned utilities composed of land, buildings and improvements and personal property.

7. Valuation of improvements, the total value of which was 899,107 and the maximum value at which they could be taxed was 670,330.

8. Excludes 30,408 on which school taxes only are levied.

9. Includes personal property in local improvement districts and commissions.

10. Excludes 17,883 in unorganized areas on which school taxes only are levied.

11. Special franchise on which the taxation is classified "real property" in Table 3.

12. Personal property.

13. Information not complete.

14. Includes 95,651 permissive exemptions.

15. Consists of 289,534 valuation of wholly exempted properties and 440,000 partial statutory and permissive exemptions.

16. Includes 87 for L.I.D.'s for which no breakdown is available.

17. Excludes partial statutory and permissive exemptions.

DOMINION BUREAU OF STATISTICS

TABLE 3. Revenues, 1953, by Provinces

(See Table 7, for details of contributions, grants and subsidies.)
(See Table 6, for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Taxation:											
Municipal purposes:											
Real property	1,043	375	8,093	2,943	63,034	129,919	19,501	20,028	22,479	19,618	287,033
Personal property	46	242	1,954	2,243	...	...	1	...	2,379	...	6,864
Business	439	—	1,443	1,103	11,887	30,753 ²	3,314	2,367 ²	2,775	1,437	55,518
Poll	81	30	708	1,316	...	191	9	872	83	131	3,421
Amusement	120	...	...	...	3	...	...	388	...	...	508
Sales	202	...	...	...	23,693	...	322	191	...	...	24,408
Household and tenant .....	...	...	174	273	...	...	...	...	...	...	447
Other	11 ⁴	—	—	72 ⁵	10,352	6	—	325	—	170	10,930
Total general taxation	1,942	647	12,372	7,950	108,966	160,863	23,146	24,171	27,716	21,356	389,129
Special assessments (owners' share) and charges	—	6	—	203	..	9,461	2,117	609	2,750	2,387	17,533
Total municipal purposes	1,942	653	12,372	8,153	108,966	170,324	25,263	24,780	30,466	23,743	406,662
School purposes ⁷ .....	...	757	7,750	8,953	64,979	8	112,809	15,407 ⁹	24,261	27,823	291,885
Total taxation	1,942	1,410	20,122	17,106	173,945	283,133	40,670	49,041	58,289	52,889	698,547
Licences and permits	73	27	277	159	4,130	4,632	838	967	863	3,765	15,731
Interest, tax penalties, etc.	27	4	262	100	2,685	2,143	633	782	990	1,248	8,874
Contributions, grants and subsidies:											
Governments ¹⁰	579	102	1,389	2,980	2,832	46,599	1,874	1,172	14,645	19,162 ¹¹	91,334
Government enterprises	76	95	317	473	18,418 ¹²	4,153	1,672	3,044	3,843	2,436	34,527
Other	2	—	1	23	416 ¹³	894	326	197	172	174	2,205
Debenture debt charges recoverable ¹⁴	71	48	1,003	931	8,835	13,630	2,722	970	2,744	3,651	34,605
Miscellaneous revenue	95	44	1,351	529	17,342	14,740	1,434	3,168	4,572	4,108	47,383
Total revenue	2,865	1,730	24,722	22,301	228,603	369,924	50,169	59,341	86,118	87,433	933,206
Surplus from previous years	5	—	439	267	—	5,536	1,134	626	1,265	579	9,851
Total	2,870	1,730	25,161	22,568	228,603	375,460	51,303	59,967	87,383	88,012	943,057
Deficit	42	3	414	112	5	1,022	1,030	—	993	449	4,070
Total	2,912	1,733	25,575	22,680	228,608	376,482	52,333	59,967	88,376	88,461	947,127

1. Included with real property.

2. Estimated.

3. See footnote 6.

4. Telephone tax.

5. Includes N.B. Telephone Co. tax 69.

6. Includes amusement and special taxes not identifiable.

7. Local taxation for education levied by municipalities or school districts.

8. Real property 54,809, sales tax 10,170.

9. Levies made by resident administrator in unorganized areas not available.

10. See Table 8 for provincial grants to school boards.

11. Includes municipalities' share of sales tax levied under authority of the Social Services Tax Act 11,997.

12. Own municipal enterprises only.

13. Includes other governments, and other government enterprises not identifiable.

14. See introduction.

TABLE 4. Municipal Taxation, 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Tax Levies:											
General, including schools	1,942	1,404	20,122	16,903	173,945	273,672	38,553	48,432	55,539	50,502	681,014
Special assessments (owners' share) and charges	—	6	—	203	..	9,461	2,117	609	2,750	2,387	17,533
Total taxation revenue	1,942	1,410	20,122	17,106	173,945	283,133	40,670	49,041	58,289	52,889	698,547
Tax collections ¹	1,938	1,278	19,345	15,502	..	279,738	38,465	47,163	56,714	52,727	
Percentage of current levy	99.79%	90.64%	96.14%	90.62%	..	98.80%	94.58%	96.17%	97.30%	99.69%	
Taxes receivable, current and arrears	593	362	5,575	5,518	23,440	27,289	10,416	11,522	14,404	4,200	103,319
Percentage of current levy	30.54%	25.67%	27.71%	32.26%	13.48%	9.64%	25.61%	23.49%	24.71%	7.94%	

1. Includes some small amounts added to tax rolls for collection.

TABLE 5. Expenditures, 1953, by Provinces

(See Table 9, for details of expenditures for protection, health and social welfare.)
(See Table 10, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	377	100	1,915	1,913	20,514	25,055	3,686	4,246	4,386	5,313	67,505
Protection to persons and property	148	150	3,253	2,581	27,892	49,629	5,841	3,322	6,593	12,092	111,501
Public works	837	211	1,723	1,435	26,945	53,740	8,090	10,235	16,467	8,624	128,307
Sanitation and waste removal	341	4	650	384	8,648	18,100	1,925	1,523	2,706	2,736	37,017
Health	3	9	1,839	1,100	9,542	16,091	2,202	4,037	5,479	2,597	42,899
Social welfare .....	...	13	1,591	851	4,759	17,500	1,852	1,195	2,011	5,738	35,510
Education .....	...	753	7,244	8,943	52,055	96,471	14,799	23,480	24,481	26,917	255,143
Recreation and community services	82	44	646	381	6,589	11,663	994	1,503	2,067	3,322	27,291
Debt charges:											
Debenture ¹	206	336	4,327 ²	2,796	51,096	55,669	6,001	3,602	11,309 ³	13,888	149,230
Other	83	37	139	181	803	3,425	210	230	232	247	5,587
Utilities and other municipal enterprises (deficits and levies)	135	1	88	439	605	1,677	855	378	820	487	5,485
Provision for reserves	4	28	395	383	1,902	3,976	2,248	904	799	486	11,125
Capital expenditure out of revenue	530	9	384	265	9,242	6,346	1,869	2,982	6,792	3,197	31,616
Joint or special expenditures	—	—	246	—	—	4,655	229	—	270	175	5,575
Miscellaneous expenditures	46	5	325	472	1,506	2,294	409	1,003	1,804	818	8,682
Total expenditures	2,792	1,700	24,765	22,124	222,098	366,291	51,210	58,640	86,216	86,637	922,473
Deficits from previous years	—	1	135	16	—	541	563	15	73	—	1,344
Total	2,792	1,701	24,900	22,140	222,098	366,832	51,773	58,655	86,289	86,637	923,817
Surplus	120	32	675	540	6,510	9,650	560	1,312	2,087	1,824	23,310
Total	2,912	1,733	25,575	22,680	228,608	376,482	52,333	59,967	88,376	88,461	947,127

1. See introduction.

2. Includes debt charges on "Other long-term indebtedness".

3. Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1953, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
(Thousands of dollars)							
Newfoundland	59	12	—	—	—	—	71
Prince Edward Island	24	6	18	—	—	—	48
Nova Scotia	537	393	73	—	—	—	1,003
New Brunswick ¹	480	286	165	—	—	—	931
Quebec	5,396	3,399	40	—	—	—	8,835
Ontario	4,808	6,705 ²	—	(2,117)			13,630
Manitoba	1,401	713	608	—	—	—	2,722
Saskatchewan	458	468	44	—	—	—	970
Alberta	834	1,709	201	—	—	—	2,744
British Columbia	1,409 ³	847 ³	183 ³	—	—	—	3,651
		(1,212 ⁴)					
Total							34,605

Note. Bracketed figures denote amount within the classification for which no breakdown is available.

1. Does not agree with Table 15 as debt charges of Commissions are not included.

2. Includes sinking fund requirements.

3. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

4. Municipalities other than those included in footnote 3.

TABLE 7. Analyses of Revenue Item "Contributions, Grants and Subsidies", 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Governments:											
Dominion	50	--	400	214	—	2,183	38	17	153	204	3,259
Province.....	529	102	989	2,766	2,832	40,367	1,836	1,155	14,492	18,958	84,026
Other municipalities	—	—	—	—	—	4,049	—	—	—	—	4,049
Total governments	579	102	1,389	2,980	2,832	46,599	1,874	1,172	14,645	19,162	91,334
Government enterprises:											
Dominion	8	—	147	95	—	635	174	113	56	157	1,385
Province	—	—	—	—	—	194	206	58	41	46	545
Own municipality	68	95	170	378	18,418	3,324	1,288	2,872	3,746	2,233	32,592
Other municipalities	—	—	—	—	—	—	4	1	—	—	5
Total government enterprises.....	76	95	317	473	18,418	4,153	1,672	3,044	3,843	2,436	34,527
Other contributions, etc.....	2	—	1	23	416 ¹	894	326	197	172	174	2,205
Total	637	197	1,707	3,476	21,666	51,646	3,872	4,413	18,660	21,772	128,066
Analysis by purpose:											
Protection	—	2					--				2
Public Works.....	162	8		146	2,832	25,801	1,224	546	5,528	2,563	38,810
Health .....	...	2				290	52	16	614	115	1,089
Social welfare.....	...	--		17		4,730	493	572	547	3,803	10,162
Other	495	185	1,707	3,313	18,834	20,825	2,103	3,279	11,971	15,291	78,003
Total	637	197	1,707	3,476	21,666	51,646	3,872	4,413	18,660	21,772	128,066

1. Includes unidentifiable amounts from other governments and government enterprises.

TABLE 8. Provincial Grants (Ordinary and Capital)¹ for Schools Operated by Local Authorities

Fiscal year ended March 31, 1954

—	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Payments to school boards or to municipal- ities for education purposes.....		98	6,962	6,017	30,151	58,054	8,336	9,012	14,111	16,662	149,403
Payments to teachers by some provinces, corresponding to similar grants made to school corporations in other provinces.....		759	1,081	984	846	4,978	164	410	811	1,633	11,666
Payments to religious bodies carrying on education activities.....	5,201										5,201
Total	5,201	857	8,043	7,001	30,997	63,032	8,500	9,422	14,922	18,295	166,270

1. This information is included to indicate the amount contributed by provincial governments for operation and maintenance of elementary and secondary schools. The amounts shown are expenditures in the provincial fiscal years, as shown in the public accounts.

TABLE 9. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Protection:											
Fire	54	38	1,375	1,056	10,599	11,769 ¹	2,636	1,404	..	5,055	
Police and law enforcement .....	...	85	1,236	1,061	14,838	20,626 ²	2,341	1,029	..	5,701	
Corrections .....	...	—		145	—	3			..		
Street lighting	86	27	327	237	2,410	2,390 ¹	521	535	..		
Other	8	—	315	82	45	14,844	343	354	..	1,336	
Total protection	148	150	3,253	2,581	27,892	49,629	5,841	3,322	6,593	12,092	111,501
Health:											
General .....	...	4	4	38	..	4	35	13	..	4	
Public	2	7	198	126	9,542 ⁵	4,959	291	273	..	781	
Medical, dental and allied services	1	—	6	40	..	4	322	1,830	..	153	
Hospital care .....	...	2	1,641	896	..	11,132	1,554	1,921	..	1,663	
Total health	3	9	1,839	1,100	9,542	16,091	2,202	4,037	5,479	2,597	42,899
Social welfare:											
Aid to aged persons .....	...			124			36			...	
Aid to unemployed employables .....	...			166		7				256	
Aid to unemployables .....	...	1		308		5,595	1,041	1,025		4,459	
Mothers' allowances .....	...									...
Child welfare .....	...		447	188		6,484	237	60		222	
Other .....	...	12	1,144	65	4,759	5,421 ⁸	538	110	2,011	801	
Total social welfare .....	...	13	1,591	851	4,759	17,500	1,852	1,195	2,011	5,738	35,510

1. Cities, only.
2. Cities and counties.
3. Included with police and law enforcement.
4. Included with Public Health.
5. Believed to be Total Health expenditures.
6. Included with Hospital care.
7. Included with Aid to unemployables.
8. Institutional care and welfare administration.

TABLE 10. Detail of "Capital Expenditures Provided Out of Revenue", 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	12	—	16	89		1,474	83	134	128	218	
Protection to persons and property	9	—	33	50		607	162	190	235	385	
Public works	397	9	212	108		3,119	1,233	2,135	5,796	2,097	
Sanitation and waste removal	62	—	80	—		374	83	194	152	233	
Health .....	...	—	9	—		24	6	16	64	5	
Social Welfare .....	...	—	11	1		1	1	—	3	2	
Recreation and community services	13	—	12	2		410	265	237	225	134	
Miscellaneous	37 ¹	—	1	15 ¹	9,242	337	36 ¹	76 ²	88 ²	123	
Schools .....	...	—	10	—	—	—	—	—	101	—	
Total	530	9	384	265	9,242	6,346	1,869	2,982	6,792	3,197	31,616

1. Utilities.
2. Includes utilities 10 for Saskatchewan, 51 for Alberta.

TABLE 11. Consolidated Assets,¹ 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C. ³	Total
(Thousands of dollars)											
Cash	445	36	2,496	1,983	37,544	43,330	19,336	15,370	19,701	12,649	152,890
Investments	281	1,037	14,744	10,078	31,056	17,417	27,421	18,548	14,159	35,140	169,881
Accounts receivable:											
Sundry (gross)	99	38	4,630	1,097	13,998	20,651	4,049	4,885	5,698	3,871	59,016
Due from province	754	1	102	50	2,653	14,796	4,441	4,363	2,703	1,470	31,333
Due from Dominion	—	—	—	2	—	835	155	59	—	73	1,124
Due from special districts	—	—	—	—	—	—	—	—	—	272	272
Taxes receivable (gross)	593	362	5,575	5,518	23,440	27,289	10,416	11,522	14,404	4,200	103,319
Property acquired for taxes (gross)	—	—	170	66	2,386	3,882	3,017	7,006	9,562	4,981	31,070
General fixed assets (gross)	5,876	8,755	104,553	84,071	982,445	1,244,691	179,202	185,915	346,628	276,189 ⁴	3,418,325
Due from schools .....	...	—	—	21	—	1,383	—	—	—	12	1,416
Due from other boards and commissions	—	—	85	—	—	107,946	—	—	519	15	108,565
Due from trust funds	—	—	2	4	—	—	5	82	269	—	362
Other assets	247	58	1,032	1,608	149,425 ⁵	42,141	3,137	4,336	17,182	22,408	241,574
Total assets	8,295	10,287	133,389	104,498	1,242,947	1,524,361	251,179	252,086	430,825	361,280	4,319,147
Deficits and/or extraordinary expenses capitalized	23	433	5,189	2,025	24,629	7,928	6,141	377	993	9,200	56,938
Total	8,318	10,720	138,578	106,523	1,267,576	1,532,289	257,320	252,463	431,818	370,480	4,376,085

1. Interfund balances, intermunicipal accounts receivable eliminated.

2. See text, page 5.

3. No school figures available other than debenture debt incurred by municipalities as per footnote 4.

4. Includes 10,275 school fixed assets vested in school districts for which debentures were issued by the municipalities (at amount of debt outstanding).

5. Includes unascertainable interfund items, consolidated taxes, accounts receivable and all capital assets of schools other than general fixed assets.

TABLE 12. Consolidated Liabilities,¹ 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C. ³	Total
(Thousands of dollars)											
Bank overdrafts and temporary loans	170	603	3,612	4,156	23,492	47,883	13,141	3,827	6,638	2,786	106,308
Accounts payable:											
Sundry	161	23	1,279	1,350	21,489	29,919	4,558	3,902	8,642	7,096	78,419
Due to province	19	2	379	—	3,571	69	124	4,354	1,160 ⁴	55	9,733
Due to Dominion	—	—	—	1	—	462	—	29	25	72	589
Due to special districts	—	—	—	—	—	—	—	246	—	20	266
Debenture debt (gross)	4,499	4,526	59,126	55,279	565,213	632,345	75,165	46,382	155,006	204,320	1,801,861
Other long-term indebtedness:											
Due to province	359	—	—	—	—	—	111	—	1,065	—	1,535
Due to Dominion Govt. enterprises (C.M.H.C.)	—	—	—	—	—	629	37	238	196	800	1,900
Other	104	—	311	19	2,820	—	429	—	—	—	3,683
Due to schools .....	...	—	352	—	—	9,080	—	—	—	649	10,081
Due to other boards and commissions	—	—	—	—	—	10,384	—	—	46	236	10,666
Due to trust funds	—	—	39	19	—	—	11	1,049	3,132	3,603	7,853
Other liabilities	28	—	1,265	982	83,245 ⁵	17,816	2,290	3,304	6,336	3,888	119,154
Total liabilities	5,340	5,154	66,363	61,806	699,830	748,587	95,866	63,331	182,246	223,525	2,152,048
Surplus (including reserves and investment in capital assets)	2,978	5,566	72,215	44,717	567,746	783,702	161,454	189,132	249,572	146,955	2,224,037
Total	8,318	10,720	138,578	106,523	1,267,576	1,532,289	257,320	252,463	431,818	370,480	4,376,085

1. Interfund balances, intermunicipal accounts payable eliminated.

2. See text, page 5.

3. See footnote 3, Table 11.

4. Includes treasury bills 968.

5. Includes unascertainable interfund items and all capital liabilities of schools other than debenture debt.

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1953, by Provinces

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total ²
(Thousands of dollars)											
General government.....	1	5	—	41	..	2,183	18	145	—	619	3,012
Protection to persons and property.....	3	8	156	187	..	1,100	404	115	287	824	3,084
Public works	40	150	732	1,797	..	19,655	3,567	2,370	9,294	13,797	51,402
Sanitation and waste removal	—	7	402	263	..	13,637	863	1,457	7,775	1,806	26,010
Health .....	...	—	1,027	411	..	4,112	603	960	1,981	307	9,401
Social welfare .....	...	—	130	5	..	1,577	—	—	—	—	1,712
Recreation and community services	—	12	139	74	..	3,755	50	124	3	1,883	6,040
Miscellaneous	—	6	—	175	..	—	22	7	—	—	210
Schools .....	...	1	2,630	3,247	36,707	47,790	3,105	1,070	23,078	4,913	122,541
Refunding	—	—	—	—	..	—	—	—	—	—	—
Utilities and other municipal enterprises	556	163 ³	1,139 ⁴	1,139 ³	..	47,790	5,741 ³	3,307	8,792	14,149	82,776
Total	600	352	6,355	7,339	36,707	141,599	14,173	9,555	51,210	38,298	306,188

1. See introduction page 5.

2. Excludes province of Quebec other than education.

3. Includes some sanitation, not separable.

4. Includes 67 Caledonia Power and Water Board, and 382 Halifax Public Service Commission.

TABLE 14. Analysis of Debenture Debt, 1953, by Provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
(Thousands of dollars)												
General, drainage and local improvements	—	3,000	536	3,224	29,154	—	13,409	9,436	219,029	25,765	232,995	1,785
Schools .....	...	...	—	120	15,880	—	6,822	3,099	108,894	—	176,270	2,275
Sub-total	—	3,000	536	3,344	45,034	—	20,231	12,535	327,923	25,765	409,265	4,060
Utilities and other municipal enterprises:												
Water supply systems	1,499	—	—	343	12,850	—	4,131 ²	3,711 ³	143,980	1,146	61,772	1,898
Electric light and power	—	—	133	150	957	—	1,888	1,579	8,213	330	31,457	1,200
Gas supply systems .....	—	—	...	...	...	...	...	...	...	...	111	—
Transit systems .....	—	—	...	...	...	...	...	...	...	...	74,539	700
Telephone systems .....	—	—	...	...	...	...	...	...	...	...	3,180	—
Central heating .....	—	—	...	...	...	...	...	...	...	...	...	...
Ferries .....	—	—	...	...	215	—	—	79	450	—	—	—
Airports	—	—	—	20	...	...	519	412	...	...	352	—
Housing .....	—	—	...	...	70	—	415	4	1,800	400	8,527	—
Cemeteries	—	—	—	—	—	—	—	—	—	—	52	—
Other	—	—	—	—	—	—	180	—	279	—	191	—
Sub-total	1,499	—	133	513	285	13,807	7,133	5,785	154,722	1,876	180,181	3,798
Unclassified	—	—	—	—	—	—	—	—	26,443	—	—	—
Total debenture debt	1,499	3,000	669	3,857	43,091	15,533	27,364	18,320	509,088	27,641	589,446	7,858

1. Roman Catholic separate schools and public schools in unorganized areas.

2. Includes 2,567 water and sewerage.

3. Includes 1,268 water and sewerage.

4. Rural municipalities, detail not available.

5. County councils, detail not available.

6. Regional and village schools.

TABLE 14. Analysis of Debenture Debt, 1953, by Provinces — Concluded

Items	Man.		Sask.		Alta.		B.C.		Total
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial and sinking fund
(Thousands of dollars)									
General, drainage and local improvements	13,979	9,241	8,244 4,308	9,197	64,359 3,908	5,788	55,160	67,058	790,726
Schools.....	3,177 8,233	4,650	970 10,503	1,107	1,559 39,949	—	22,691	6,097	456,932
Sub-total	17,156 8,233	13,891	9,214 14,811	10,304	65,918 43,857	5,788	77,851	73,155	1,247,658
Utilities and other municipal enterprises:									
Water supply systems.....	7,395	7,819	9,111	969	20,929	1,750	39,383	11,460	330,146
Electric light and power	5,047	14,750	284	70	4,105	1,050	1,354	329	72,896
Gas supply systems .....	...	...	...	...	457	—	—	50	618
Transit systems .....	...	...	1,469	150	3,634	625	—	—	81,117
Telephone systems.....	9	—	—	—	4,993	1,900	420	21	10,523
Central heating.....	825	40	—	—	—	—	...	...	865
Ferries .....	—	—	...	...	...	...	—	—	744
Airports	—	—	—	—	—	—	—	297	1,600
Housing .....	...	...	...	...	...	...	—	—	11,216
Cemeteries.....	—	—	—	—	—	—	—	—	52
Other.....	—	—	—	—	—	—	—	—	17,958
Sub-total	13,276	22,609	10,864	1,189	34,118	5,325	41,157	12,157	527,735
Unclassified	—	—	—	—	—	—	—	—	26,468
Total debenture debt	30,432 8,233	36,500	20,078 14,811	11,493	100,036 43,857	11,113	119,008	85,312	1,801,861

TABLE 15. Analysis of Debenture Debt Charges, 1953, by Provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
(Thousands of dollars)										
Newfoundland	105	—	30	...	...	...	59	12	—	206
Prince Edward Island.....	148	29	103	4	—	4	24	6	18	336
Nova Scotia	1,048	1,139	153	521	374	89	537	393	73	4,327
New Brunswick.....	828	717	297	..	..	..	486	292	176	2,796
Quebec	9,267	19,453	618	4,031	8,892	—	5,396	3,399	40	51,096
Ontario.....	7,332	19,605 ¹	5,881	11,338 ²	4,808 ¹	6,705 ¹	—	—	—	55,669
Manitoba.....	904	1,482	374	272	141	106	1,401	713	608	6,001
Saskatchewan	697	575	335	457	516	52	458	468	44	3,602
Alberta	1,886	3,037	152	45	102	—	834	1,709	201	11,309
(3,343)										
British Columbia.....	..	..	..	..	..	..	1,409 ³	847 ³ (1,212 ⁴)	183 ³	13,888
Total.....	—	—	—	—	—	—	—	—	—	149,230

Note: Bracketed figures denote debenture debt charges within the classification, for which no breakdown is available.

1. Includes sinking fund requirements.

2. Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.

3. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

4. Municipalities other than those included in footnote 3.

TABLE 16. Currency of Payment of Debenture Debt, 1953, by Provinces

Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Canada, only	4,499	4,526	47,369	52,259		540,126	60,878	44,727	136,666		891,050
London (England) only	—	—	—	—		—	—	2	—		2
London (England) and Canada	—	—	68	—		940	1,283	818	320		3,429
New York, only	—	—	—	2,435		82,296	—	—	10,492		95,223
New York and Canada	—	—	11,689	585		1,138	9,290	835	7,321		30,858
London (England), New York and Canada	—	—	—	—		7,845	3,714	—	207		11,766
Unclassified	—	—	—	—	565,213	—	—	—	—	204,320	769,533
Total	4,499	4,526	59,126	55,279	565,213	632,345	75,165	46,382	155,006	204,320	1,801,861

TABLE 17. Trust and Agency Funds,¹ 1953, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)									
Assets									
Cash	11	9	373	74	378	237	292	355	1,729
Investments	3	60	48	1,334	13,264	2,692	9,852	741	27,994
Due from other funds	—	—	39	19	11	1,049	3,132	3,603	7,853
Other assets	—	—	—	36	135	701	640	67	1,579
Total assets	14	69	460	1,463	13,788	4,679	13,916	4,766	39,155
Liabilities									
Accounts payable	—	—	—	5	48	47	2	—	102
Due to other funds	—	—	2	4	5	82	269	—	362
Other liabilities	—	—	—	—	77	47	233	16	373
Trust and agency fund balances	14	69	458	1,454	13,658	4,503	13,412	4,750	38,318
Total liabilities	14	69	460	1,463	13,788	4,679	13,916	4,766	39,155

1. Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 11 and 12, and are presented here for additional information only.

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OF
MUNICIPAL GOVERNMENTS
1954



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INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors. Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used

have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

Totals are shown for each item where the information is available for all provinces, but where it is not the symbol ... (not appropriate) indicates that it has been considered inappropriate to imply that the total for nine provinces is the total for all municipalities and is comparable with the total for the item in the reports of previous years.

These statistics are for the calendar year 1954 except for Prince Edward Island where 1953 figures have been used for four municipalities from which 1954 statements were not received. Municipalities in Newfoundland have changed in 1954 to a calendar year basis and as a result the information covers only a nine month period. Certain cities in the province of Quebec have a fiscal year ending April 30 or May 31.

Information on education is for the calendar year for all provinces except Prince Edward Island and Quebec where the fiscal year ends June 30, 1954.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1955.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Interfund and inter-municipal items have been eliminated

to obtain the net liabilities of municipal governments. An exception is municipal debentures held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

Assets and liabilities are available for city of St. John's only. No information has been included for schools as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of

Glance Bay and Bridgewater, and from the report of the Public Service Commission of Halifax. General fixed assets of schools are as shown in the education report.

New Brunswick

Information in the municipal report has been supplemented from city reports. Assets and liabilities of city schools are as shown in the city report, those for town school boards as shown in the municipal report and those for local school boards at amount of outstanding debenture debt as shown in the municipal report.

Quebec

No information on assets and liabilities is available.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises other than water-works are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to these funds remain as the only representation of these missing assets and liabilities.

Only capital assets and liabilities of schools are included owing to lack of detail of current assets and liabilities which amounted to approximately \$24 million and \$12 million respectively.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General Fixed Assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. General fixed assets vested in school districts and for which debenture debt was incurred by the municipalities are included at the amount of debenture debt outstanding.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 11 and 12. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes

are affected. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be

determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Nova Scotia — Rural and village schools.
 New Brunswick — All schools.
 British Columbia — Schools in unorganized areas.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

Revenues and expenditures are preliminary figures this being the only information available. There is no local taxation for education except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Cost of police, health and social welfare services is borne by the province except for minor amounts for health in the City of St. John's.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates, special area charges and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics".

Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some cases by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies are as shown by the Department of Education.

New Brunswick

Taxes levied by city and town school boards are included.

Quebec

Only limited information is available.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1954, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba, Saskatchewan and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for all municipalities.

Prince Edward Island

Capital expenditures for all municipalities.

Nova Scotia

Capital expenditures for Halifax, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for Sydney, towns and rural municipalities.

New Brunswick

Capital expenditures for all municipalities and city of Moncton school board; debenture issues for other city school boards; and total cost of rural and regional school projects, less grants.

Quebec

No information on capital expenditures is available.

Ontario

Municipal capital expenditures approved by the Ontario Municipal Board; outlays from school capital funds as shown in the Department of Education Report.

Manitoba

Capital expenditures for Winnipeg (other than for schools), and Greater Winnipeg Sanitary District; debenture issues for cities of Brandon and St. Boniface and towns of Dauphin and Selkirk; capital disbursements for remaining municipalities; net increase in school debenture debt adjusted for retirements; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for all municipalities and schools; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Drumheller; capital disbursements for Edmonton; debenture sales for other cities and municipal districts, municipal borrowings for hospital districts and schools; net increase in debenture debt, adjusted for retirements, for towns, villages and counties.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Vancouver and Districts Joint Sewerage and Drainage Board.

The following symbols have been used in the tables presented herein:

Symbols

- .. to indicate figures are not available.
- ... to indicate figures are not appropriate or not applicable
- to indicate nil or zero
- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

TABLE 1. Population and Area of Organized Municipalities, 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Population:											
1951 Census	108,045	27,622	640,339	513,548	3,961,645	4,468,734	712,439	778,923	811,409	906,128	12,928,832
Assessed or other estimate.....	137,722	..	..	530,683	4,401,545	4,841,887	..	819,415	..	1,065,676	
Area (thousands of acres):											
Area assessed for taxation.....	..	..	..	..	..	26,016	..	59,465	..	819	
Total area	176	7	13,332	..	..	..	18,961 ¹	65,719	38,960	1,138 ²	

1. Suburban and rural municipalities only.

2. Excludes area in city of Vancouver exempt from taxation by statute.

TABLE 2. Assessed Valuations On Which Taxes Are Levied for General Purposes and Exemptions¹, 1954, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ³
(Thousands of Dollars)										
Assessed Valuations										
Real Property:										
Buildings and improvements .....	..	..	..	..	..	3,611,150	358,985 ⁴	204,623 ⁵	516,280 ⁶	510,921 ⁷
Land .....	..	..	..	..	..	1,823,222	312,891	733,699	547,051	331,172
Total real property	21,223	26,361⁸	271,199	318,433⁹	4,726,504	5,434,372¹⁰	671,876	938,322	1,063,331	842,093
Business	2,201	2,740	14,908	21,159	..	664,790	29,052	49,151	45,464	..
Personal .....	..	9,076	63,702	76,627	...	...	6,085	...	44,210	...
Other .....	..	—	5,282	6,760	—	—	—	26 ¹¹	—	—
Total for general purposes	23,424	38,177⁸	355,091	422,979	4,726,504	6,099,162¹⁰	707,013	987,499	1,153,005	842,093
Exemptions										
Real Property:										
Buildings and improvements .....	..	..	..	..	..	802,340	..	477,530	89,707	705,525
Land .....	..	..	..	..	..	321,867	..	37,555	41,977	78,350
Total real property .....	..	..	152,236	..	1,382,920	1,124,207	..	515,085	131,684	783,875
Other .....	..	..	5,000 ¹²	..	..	3,334	..	—	—	—
Total exemptions .....	..	9,954¹³	157,236	..	1,382,920¹⁴	1,127,541	116,781¹⁵	515,085	131,684¹³	783,875¹⁶
Government Property:										
Dominion .....	..	..	70,529	..	..	257,804	..	23,658	23,506	93,021
Provincial .....	..	..	15,275	..	..	190,175	..	25,542	28,167	41,520
Municipal .....	..	..	19,023	..	..	434,175	..	58,772	56,780	129,957
Total Government property .....	..	..	104,827	..	..	882,154	..	107,972	108,453	264,498
Non-government property .....	..	..	52,409	..	..	230,227	..	407,113 ¹⁷	23,231	39,659
Total exemptions .....	..	9,954¹³	157,236	..	1,382,920¹⁴	1,112,381¹³	116,781¹⁵	515,085	131,684¹³	304,157¹⁸

1. Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.

2. Information is incomplete; assessment is based largely on rental values.

3. Does not include outside areas assessed for school purposes.

4. In St. Boniface an amount of 1,451 shown here as exemptions is subject to a levy for parks.

5. Includes 10,938 railway roadway, gas and oil pipelines, mining plant and equipment.

6. Includes 25,326 assessment of publicly and privately owned utilities composed of land, buildings and improvements and personal property.

7. Valuation of improvements, the total value of which was 990,327 and the maximum value at which they could be taxed was 742,745.

8. Excludes 31,123 on which school taxes only are levied.

9. Includes personal property in local improvement districts and commissions.

10. Excludes 15,287 in unorganized areas on which school taxes only are levied.

11. Special franchise on which the taxation is classified "real property" in Table 3.

12. Personal property.

13. Information not complete.

14. Includes 109,630 permissive exemptions.

15. Excludes rural municipalities; information not available.

16. Consists of 304,157 valuation of wholly exempted properties and 479,718 partial statutory and permissive exemptions.

17. Includes 96 for L.I.D.'s for which no breakdown is available.

18. Excludes partial statutory and permissive exemptions.

TABLE 3. Revenues, 1954, by Provinces

(See Table 7, for details of contributions, grants and subsidies.)
(See Table 6, for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Taxation:											
Municipal purposes:											
Real property	1, 145	364	8, 294	3, 698	65, 988	143, 671	20, 419	21, 601	25, 246	22, 631	313, 057
Personal property	35	206	2, 048	2, 738	...	...	1	...	1, 739	...	6, 766
Business	460	75	1, 483	987	...	32, 575 ²	3, 187	2, 591 ²	3, 136	1, 586	46, 080
Poll	66	30	767	1, 604	...	182	2	827	82	127	3, 687
Amusement	112	...	...	...	3	...	...	432	...	...	544
Sales	220	...	...	...	25, 809	...	344	264	...	...	26, 637
Household and tenant .....	...	...	185	270 ⁵	...	...	...	...	...	...	455
Other	12 ⁴	—	—	87 ⁵	33, 014	—	—	203	—	155	33, 471
Total general taxation	2, 050	675	12, 777	9, 384	124, 811⁶	176, 428	23, 952	25, 918	30, 203	24, 499	430, 697
Special assessments (owners' share) and charges	—	8	—	63	..	10, 577	2, 432	870	4, 075	2, 749	20, 774
Total municipal purposes	2, 050	683	12, 777	9, 447	124, 811	187, 005	26, 384	26, 788	34, 278	27, 248	451, 471
School purposes ⁷ .....	...	851	8, 691	8, 577	71, 689 ⁸	122, 412	17, 115 ⁹	27, 087	30, 746	32, 980	320, 148
Total taxation	2, 050	1, 534	21, 468	18, 024	196, 500	309, 417	43, 499	53, 875	65, 024	60, 228	771, 619
Licences and permits	67	28	280	163	..	4, 915	914	1, 148	927	3, 918	...
Interest, tax penalties, etc.	26	4	299	147	..	2, 401	703	848	1, 052	1, 181	...
Contributions, grants and subsidies:											
Governments ¹⁰	505	111	1, 478	3, 174	3, 739	60, 066	2, 122	1, 396	19, 374	19, 296 ¹¹	111, 261
Government enterprises	146	97	353	450	..	2, 578	1, 847	3, 116	4, 041	2, 455	...
Other	100	—	—	45	..	1, 114	336	407	131	190	...
Debenture debt charges recoverable ¹²	112	47	1, 022	941	..	17, 297	2, 845	1, 375	3, 243	4, 335	...
Miscellaneous revenue	179	40	1, 225	466	..	18, 021	1, 597	2, 913	4, 709	4, 376	...
Total revenue	3, 185	1, 861	26, 125	23, 410	..	415, 809	53, 863	65, 078	98, 501	95, 979	...
Surplus from previous years	22	—	769	220	..	7, 792	836	724	1, 174	1, 505	...
Total	3, 207	1, 861	26, 894	23, 630	..	423, 601	54, 699	65, 802	99, 675	97, 484	...
Deficit	62	2	337	133	..	1, 810	999	630	1, 228	475	...
Total	3, 269	1, 863	27, 231	23, 763	..	425, 411	55, 698	66, 432	100, 903	97, 959	...

1. Included with real property.

2. Estimated.

3. See footnote 6.

4. Telephone tax.

5. Includes N.B. Telephone Co. tax 86

6. Includes amusement and special taxes not identifiable.

7. Local taxation for education levied by municipalities or school districts.

8. Real property 60,047, sales tax 11,642.

9. Levies made by resident administrator in unorganized areas not available.

10. See Table 8 for provincial grants to school boards.

11. Includes municipalities' share of sales tax levied under authority of the Social Services Tax Act 11,402.

12. See introduction.

TABLE 4. Municipal Taxation, 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Tax Levies:											
General, including schools	2, 050	1, 526	21, 468	17, 961	196, 500	298, 840	41, 067	53, 005	60, 949	57, 479	750, 845
Special assessments (owners' share) and charges	—	8	—	63	..	10, 577	2, 432	870	4, 075	2, 749	20, 774
Total taxation revenue	2, 050	1, 534	21, 468	18, 024	196, 500	309, 417	43, 499	53, 875	65, 024	60, 228	771, 619
Tax collections ¹	1, 967	1, 412	21, 131	17, 370	..	302, 866	40, 678	46, 877	60, 591	59, 832	...
Percentage of current levy	95.95%	92.05%	98.43%	96.37%	..	97.88%	93.51%	87.01%	93.18%	99.34%	...
Taxes receivable, current and arrears	849	411	5, 909	6, 133	..	32, 768	9, 119	16, 959	18, 345	4, 705	...
Percentage of current levy	41.41%	26.79%	27.52%	34.03%	..	10.59%	20.96%	31.48%	28.21%	7.81%	...

1. Includes some small amounts added to tax rolls for collection.

TABLE 5. Expenditures, 1954, by Provinces(See Table 9, for details of expenditures for protection, health and social welfare.)
(See Table 10, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	376	113	2,061	1,937	..	28,811	3,790	4,576	4,873	5,827	...
Protection to persons and property	134	166	3,493	2,695	..	54,036	6,276	3,727	7,656	13,254	...
Public works	806	203	1,656	1,668	30,456	64,071	8,642	10,914	19,936	9,775	148,127
Sanitation and waste removal	317	4	644	344	..	20,089	2,067	1,671	3,226	2,937	...
Health	3	8	2,132	1,268	..	20,112	2,361	4,365	7,211	2,648	...
Social welfare .....	...	15	1,294	905	..	19,432	2,084	1,357	2,250	6,833	...
Education.....	1	843	7,913	9,418	55,900	106,046	16,096	26,098	26,571	30,540	279,426
Recreation and community services.....	88	61	672	416	..	12,342	1,085	1,643	2,396	3,811	...
Debt charges:											
Debenture ¹	263	363	4,989	2,934	57,062	67,081	6,626	4,504	14,376 ²	15,715	173,913
Other.....	83	29	160	221	..	4,051	204	217	247	210	...
Utilities and other municipal enterprises (deficits and levies).....	103	1	62	339	..	1,756	913	387	995	716	...
Provision for reserves	2	7	452	382	..	3,602	1,561	955	642	436	...
Capital expenditure out of revenue	433	6	396	193	10,540	6,063	1,843	2,735	6,046	3,168	31,423
Joint or special expenditures	—	—	246	—	—	6,349	285	—	327	150	...
Miscellaneous expenditures	49	6	327	517	..	2,511	423	996	2,034	991	...
Total expenditures	2,658	1,825	26,497	23,237	240	416,352	54,256	64,145	98,786	97,011	...
Deficits from previous years.....	—	1	126	37	..	388	668	3	149	—	...
Total	2,658	1,826	26,623	23,274	..	416,740	54,924	64,148	98,935	97,011	...
Surplus	611	37	608	489	..	8,671	774	2,284	1,968	948	...
Total	3,269	1,863	27,231	23,763	..	425,411	55,698	66,432	100,903	97,959	...

1. See introduction.

2. Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1954, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)						
Newfoundland	70	36	6	—	—	—	112
Prince Edward Island.....	23	6	18	—	—	—	47
Nova Scotia.....	545	415	62	—	—	—	1,022
New Brunswick .....	..	..	..	..	..	..	941
Quebec .....	..	..	..	..	..	..	..
Ontario	6,384	8,689 ¹		898	1,326 ¹		17,297
Manitoba.....	1,439	838	568	—	—	—	2,845
Saskatchewan.....	630	652	93	—	—	—	1,375
Alberta	1,084	1,958	201	—	—	—	3,243
British Columbia.....	1,562 ²	1,100 ² (1,465 ³)	208 ²	—	—	—	4,335
Total.....							...

Note. Bracketed figures denote amount within the classification for which no breakdown is available.

1. Includes sinking fund requirements.

2. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

3. Municipalities other than those included in footnote 2.

TABLE 7. Analyses of Revenue Item "Contributions, Grants and Subsidies", 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Governments:											
Dominion	16	6	461	232	..	2,679	20	—	100	131	3,645
Province	489	105	1,017	2,887	3,739	52,951	2,102	1,396	19,274	19,162	103,122
Other Municipalities	—	—	—	55	..	4,436	—	—	—	3	4,494
Total governments	505	111	1,478	3,174	3,739	60,066	2,122	1,396	19,374	19,296	111,261
Government enterprises:											
Dominion	—	—	141	95	..	403	199	126	71	244	...
Province	—	—	—	—	..	172	393	45	64	87	...
Own municipality	146	97	212	354	..	2,003	1,251	2,945	3,906	2,124	...
Other municipalities	—	—	—	1	..	—	4	—	—	—	...
Total government enterprises	146	97	353	450	..	2,578	1,847	3,116	4,041	2,455	...
Other contributions, etc.	100	—	—	45	..	1,114	336	407	131	190	...
Total	751	208	1,831	3,669	..	63,758	4,305	4,919	23,546	21,941	...
Analysis by purpose:											
Public Works	148			200	3,739	30,598	1,483	514	8,009	2,553	47,244
Health .....	...	2			..	361	55	25	1,471	49	...
Social Welfare .....	...	—		1	..	5,242	500	771	673	4,674	...
Other	603	206	1,831	3,468	..	27,557	2,267	3,609	13,393	14,665	...
Total	751	208	1,831	3,669	..	63,758	4,305	4,919	23,546	21,941	...

TABLE 8. Provincial Grants for Schools Operated by Local Authorities¹

	Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ^{3,4}	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Fiscal year ended March 31, 1955		960	6,845	6,846	35,112	67,017	8,884	10,107	19,109	19,149	174,029
Fiscal year ended March 31, 1954 ⁵		853	6,962	6,965	30,240	58,054	8,336	9,012	14,111	16,647	151,180
Fiscal year ended March 31, 1953 ⁵		794	5,879	6,653	27,769	54,610	6,243	8,708	11,182	21,239	143,077

1. Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 10 of "Financial Statistics of Provincial Governments - Revenue and Expenditure."

2. Elementary and secondary schools are operated by religious denominations. Grants to these authorities were as follows: fiscal year ended March 31, 1955, \$6,603,000; 1954, \$4,912,000; 1953, \$4,839,000.

3. Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

4. In addition, the following expenditures were made by the provincial government to meet debt charges of various school corporations assumed by the province: fiscal year ended March 31, 1955, \$4,837,000; 1954, \$3,267,000; 1953, \$4,477,000.

5. As Table 8 of "Financial Statistics of Municipal Governments, 1953" included costs of teachers' pension plans borne by the provincial governments and as such costs are not considered appropriate for inclusion in this table, grants for these years are shown here on a basis comparable to that used for the fiscal year ended March 31, 1955.

TABLE 9. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Protection:											
Fire	14	41	1,497	1,154	..	12,189 ¹	2,744	1,525	2,761 ¹	5,342	...
Police and law enforcement .....	...	97	1,321	1,102	..	22,641 ²	2,550	1,281	2,752 ¹	6,100	...
Corrections .....	...	—		154	..	3					...
Street lighting	60	28	335	244	..	2,567 ¹	551	558	347 ¹		...
Other	60	--	340	41	..	16,639	431	363	1,796	1,812	...
Total protection	134	166	3,493	2,695	..	54,036	6,276	3,727	7,656	13,254	...
Health:											
General .....	...	4	4	16	..	4	47	4	..	4	...
Public	2	8	213	158	..	5,225	245	306	..	786	...
Medical, dental and allied services	1	--	5	30	..	4	334	2,773	..	160	...
Hospital care .....	...	--	1,919	1,064	..	14,887	1,735	1,282	..	1,702	...
Total health	3	8	2,132	1,268	..	20,112	2,361	4,365	7,211	2,648	...
Social welfare:											
Aid to aged persons .....	...			136	..		50	14		...	...
Aid to unemployed employables .....	...			246	..	6				122	...
Aid to unemployables .....	...	1		231	..	6,532	1,183	1,188		5,948	...
Mothers' allowances .....	...				..					...	...
Child welfare .....	...		446	217	..	6,981	324	39		236	...
Other .....	...	14	848	75	..	5,919	527	116	2,250	527	...
Total social welfare .....	...	15	1,294	905	..	19,432	2,084	1,357	2,250	6,833	...

1. Cities, only.

2. Cities, municipality of Metropolitan Toronto and counties.

3. Included with police and law enforcement.

4. Included with Public Health.

5. Included with Hospital care.

6. Included with Aid to unemployables.

TABLE 10. Detail of "Capital Expenditures Provided Out of Revenue", 1954, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B. ¹	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government	28	4	5	15		1,426	117	110	166	347	
Protection to persons and property	36	2	42	28		654	295	157	244	329	
Public works	225	—	212	80		2,995	1,146	1,779	5,041	1,874	
Sanitation and waste removal	49	—	53	—		386	112	174	132	309	
Health .....	...	—	—	3		1	2	16	53	29	
Social Welfare .....	...	—	12	4		19	1	—	2	11	
Recreation and community services	95	—	--	—		573	138	232	172	241	
Miscellaneous	—	—	55	63	10,540	9	32 ²	267 ²	65	28	
Schools .....	...	—	17	—	—	—	—	—	171	—	
Total	433	6	396	193	10,540	6,063	1,843	2,735	6,046	3,168	31,423

1. Capital expenditures out of revenue were not reported by city of Saint John.

2. Includes utilities 9 for Manitoba and 216 for Saskatchewan.

TABLE 11. Consolidated Assets,¹ 1954, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont. ³	Man.	Sask.	Alta.	B.C. ⁴	Total
(Thousands of dollars)											
Cash	896	157	2,714	2,688	..	44,033	21,961	14,643	23,274	15,075	...
Investments	307	908	14,116	9,733	..	13,932	27,112	18,262	10,703	48,067	...
Accounts receivable:											
Sundry (gross)	123	56	4,844	1,293	..	18,077	4,491	6,025	5,670	3,571	...
Due from province	718	73	229	218	..	19,126	4,763	4,332	5,408	1,389	...
Due from Dominion	—	—	31	103	..	2,054	27	18	—	42	...
Due from special districts	—	—	—	—	..	—	—	52	—	284	...
Taxes receivable (gross)	620	411	5,909	6,133	..	32,768	9,119	16,959	18,345	4,705	...
Property acquired for taxes (gross)	—	—	157	70	..	3,486	2,905	6,724	9,586	5,626	...
General fixed assets (gross)	4,965	10,052	116,979	90,407	..	1,379,629	192,513	211,297	373,279	296,984 ⁵	...
Due from schools .....	...	—	34	—	..	2,463	—	—	—	10	...
Due from other boards and commissions	—	—	94	—	..	116,718	—	—	495	—	...
Due from trust funds	—	—	1	—	..	—	3	122	305	—	...
Other Assets	124	60	1,056	1,669	..	26,494	3,056	4,503	18,256	8,664	...
Total assets	7,753	11,717	146,164	112,314	..	1,658,780	265,950	282,937	465,321	384,417	...
Deficits and/or extraordinary expenses capitalized	—	430	5,808	2,406	..	4,731	5,909	369	1,064	3,962	...
Total	7,753	12,147	151,972	114,720	..	1,663,511	271,859	283,306	466,385	388,379	...

1. Interfund balances, intermunicipal accounts receivable eliminated.

2. City of St. John's only; information for other municipalities not available.

3. See text, page 5.

4. No school figures available other than debenture debt incurred by municipalities as per footnote 5.

5. Includes 23,685 school fixed assets vested in school districts for which debentures were issued by the municipalities (at amount of debt outstanding).

TABLE 12. Consolidated Liabilities,¹ 1954, by Province

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont. ³	Man.	Sask.	Alta.	B.C. ⁴	Total
(Thousands of dollars)											
Bank overdrafts and temporary loans	—	1,213	2,942	3,743	..	50,677	13,228	5,777	7,995	2,485	...
Accounts payable:											
Sundry	55	43	1,567	1,837	..	33,420	5,214	4,803	9,704	4,263	...
Due to province	—	—	657	6	..	89	141	3,963	1,098 ⁵	54	...
Due to Dominion	—	—	—	1	..	453	1	52	22	12	...
Due to special districts	—	—	—	—	..	—	—	290	—	12	...
Debenture debt (gross)	4,600	4,780	62,493	59,801	..	730,549	83,624	59,855	192,743	220,052	...
Other long-term indebtedness:											
Due to province	196	223	843	—	..	—	110	—	1,011	—	...
Due to Dominion Govt. enterprises (C.M.H.C.)	—	—	—	—	..	548	31	203	169	770	...
Other	—	—	—	8	..	—	722	—	—	—	...
Due to schools	—	—	47	—	..	6,251	—	—	—	20	...
Due to other boards and commissions	—	—	—	—	..	12,560	—	—	61	216	...
Due to trust funds	—	—	50	77	..	—	9	1,186	223	3,416	...
Other liabilities	21	—	1,338	1,378	..	15,092	2,555	3,210	14,027	3,714	...
Total liabilities	4,872	6,259	69,937	66,851	..	849,639	105,635	79,339	227,053	235,014	...
Surplus (including reserves and investment in capital assets)	2,881	5,888	82,035	47,869	..	813,872	166,224	203,967	239,332	153,365	...
Total	7,753	12,147	151,972	114,720	..	1,663,511	271,859	283,306	466,385	388,379	...

1. Interfund balances, intermunicipal accounts payable eliminated.

2. City of St. John's only; information for other municipalities not available.

3. See text, page 5.

4. See footnote 4, Table 11.

5. Includes treasury bills 931.

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1954, by Province

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	(Thousands of dollars)										
General government	—	5	9	277	..	1,056	1	224	—	301	...
Protection to persons and property	—	3	191	80	..	2,102	112	195	172	1,771	...
Public works	181	314	938	1,755	..	34,881	4,993	2,095	9,790	7,688	...
Sanitation and waste removal	61	2	670	326	..	71,571	704	1,641	11,187	2,955	...
Health .....	...	—	1,978	449	..	6,836	687	1,494	2,084	104	...
Social welfare .....	...	—	73	2	..	3,988	—	—	—	100	...
Recreation and community services	365	53	153	310	..	2,352	21	344	312	1,681	...
Miscellaneous	—	—	—	238	..	—	24	13	—	27	...
Schools .....	...	680	1,991	3,058	..	54,953	4,448	3,172	13,664	21,947	...
Refunding	—	—	—	—	..	—	—	—	—	—	...
Utilities and other municipal enterprises	1,259	56 ²	571 ³	773 ²	..	76,887	3,604 ²	7,192	11,356	13,470	...
Total	1,866	1,113	6,574	7,268	..	254,626	14,594	16,370	48,563	50,044	...

1. See introduction page 5.

2. Includes some sanitation, not separable.

3. Includes 42 Caledonia Power and Water Board, and 255 Halifax Public Service Commission.

TABLE 14. Analysis of Debenture Debt, 1954, by Provinces

Items	Nfld. ¹		P.E.I.		N.S.		N.B.		Que.		Ont.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
	(Thousands of dollars)											
General, drainage and local improvements	—	3,989	998	3,027	31,262		13,134	5,050	..	..	269,408	1,461
Schools .....	...	...	—	120	17,485		8,908	2,751	..	..	202,746	2,231
								9,759			41,729 ²	
Sub-total	—	3,989	998	3,147	48,747		22,042	7,801	..	..	472,154	3,692
								17,127			41,729 ²	
Utilities and other municipal enterprises:												
Water supply systems	—	611	—	343	12,521		3,126 ³	1,201 ⁴	..	..	72,296	1,898
								3,958 ⁵				
Electric light and power	—	—	127	150	966		1,845	1,246	..	..	45,850	1,150
Gas supply systems .....	—	—	...	...	...	...	...	...	..	..	165	—
Transit systems .....	—	—	...	...	...	...	...	...	..	..	76,720	—
Telephone systems .....	—	—	...	...	...	...	...	...	..	..	3,652	—
Central heating .....	—	—	...	...	...	...	...	...	..	..	...	...
Ferries .....	—	—	...	...	199	—	—	78	..	..	—	—
Airports	—	—	—	15	...	...	481	118	..	..	345	—
								258				
Housing .....	—	—	...	...	60	—	221	—	..	..	10,680	—
Cemeteries .....	—	—	—	—	—	—	—	—	..	..	45	—
Other	—	—	—	—	—	—	173	—	..	..	173	—
Sub-total	—	611	127	508	259	—	5,846	2,643	..	..	209,926	3,048
					13,487			4,216				
Unclassified	—	—	—	—	—	—	72 ⁶	54 ⁶	..	..	—	—
Total debenture debt	—	4,600	1,125	3,655	47,661⁷	14,832	27,960	10,498	..	..	682,080	6,740
								21,343			41,729 ²	

1. City of St. John's only; information for other municipalities not available.

2. Roman Catholic separate schools and public schools in unorganized areas.

3. Includes 1,908 water and sewerage.

4. Includes 748 water and sewerage.

5. Includes 1,076 water and sewerage.

6. Commissions.

7. Includes 1,015 rural and village school sections.

TABLE 14. Analysis of Debenture Debt, 1954, by Provinces — Concluded

Items	Man.		Sask.		Alta.		B.C.		Total
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial and Sinking fund
(Thousands of dollars)									
General, drainage and local improvements	17,885	8,749	9,083 5,364	11,418	83,063 4,039	5,399	66,619	67,304	...
Schools	4,147 10,891	4,650	898 11,999	919	1,842 49,845	—	17,700	10,024	...
Sub-total	22,032 10,891	13,399	9,981 17,363	12,337	84,905 53,884	5,399	84,319	77,328	...
Utilities and other municipal enterprises:									
Water supply systems	8,989	6,486	14,876	1,067	25,476	1,750	42,205	13,537	...
Electric light and power	6,544	14,450	1,672	1,104	8,130	1,050	1,333	329	...
Gas supply systems .....	...	...	...	...	401	—	—	50	...
Transit systems .....	...	...	1,305	150	3,179	625	—	—	...
Telephone systems	7	—	—	—	6,044	1,900	634	21	...
Central heating	786	40	—	—	—	—	...	...	...
Ferries .....	—	—	...	...	...	...	—	—	...
Airports	—	—	—	—	—	—	8	288	...
Housing .....	...	...	...	...	...	...	—	—	...
Cemeteries	—	—	—	—	—	—	—	—	...
Other	—	—	—	—	—	—	—	—	...
Sub-total	16,326	20,976	17,853	2,321	43,230	5,325	44,180	14,225	...
Unclassified	—	—	—	—	—	—	—	—	...
Total debenture debt	38,358 10,891	34,375	27,834 17,363	14,658	128,135 53,884	10,724	128,499	91,553	...

TABLE 15. Analysis of Debenture Debt Charges, 1954, by Provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)									
Newfoundland	117	—	34	...	...	...	70	36	6	263
Prince Edward Island	159	32	117	4	—	4	23	6	18	363
Nova Scotia	1,192	1,395	112	612	571	85	545	415	62	4,989
New Brunswick .....	..	..	..	..	..	..	..	..	..	2,934
Quebec .....	..	..	..	..	..	..	..	..	..	57,062
Ontario	9,686	21,203 ¹		7,604	13,515 ²		6,384	8,689 ¹		67,081
Manitoba	901	1,606	349	294	136	134	1,439	838	68	6,626
Saskatchewan	841	606	414	593	629 (361)	46	630	652	93	4,504
Alberta	2,377	4,220	148	76	137 (4,175)	—	1,084	1,958	201	14,376
British Columbia .....	..	..	..	..	..	..	1,562 ³	1,100 ³ (1,465 ⁴)	208 ³	15,715
Total										173,913

Note: Bracketed figures denote debenture debt charges within the classification, for which no breakdown is available.

1. Includes sinking fund requirements.

2. Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.

3. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

4. Municipalities other than those included in footnote 3.

TABLE 16. Currency of Payment of Debenture Debt, 1954, by Provinces

Payable in	Nfld. ¹	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Canada, only.....	4,600	4,780	52,404	56,781	..	638,566	70,620	56,113	175,476		...
London (England) only	—	—	—	—	..	—	—	1	—		...
London (England) and Canada	—	—	—	—	..	633	—	667	—		...
New York, only.....	—	—	4,100	2,435	..	83,584	—	2,200	10,491		...
New York and Canada	—	—	5,989	585	..	1,055	9,290	874	6,570		...
London (England), New York and Canada	—	—	—	—	..	6,711	3,714	—	206		...
Unclassified	—	—	—	—	..	—	—	—	—	220,052	...
Total	4,600	4,780	62,493	59,801	..	730,549	83,624	59,855	192,743	220,052	...

1. City of St. John's only; information for other municipalities not available.

TABLE 17. Trust and Agency Funds,¹ 1954, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)									
Assets									
Cash.....	3,937	27	545	45	325	540	250	449	6,118
Investments.....	3,032	63	34	1,724	14,201	3,218	11,573	1,042	34,887
Due from other funds	—	—	50	77	9	1,186	223	3,416	4,961
Other assets	—	—	—	54	141	1,011	3,691	87	4,984
Total assets	6,969	90	629	1,900	14,676	5,955	15,737	4,994	50,950
Liabilities									
Accounts payable.....	—	—	—	—	56	40	2	—	98
Due to other funds	—	—	1	—	3	122	305	—	431
Other liabilities	—	—	—	—	56	23	270	25	374
Trust and agency fund balances	6,969	90	628	1,900	14,561	5,770	15,160	4,969	50,047
Total liabilities	6,969	90	629	1,900	14,676	5,955	15,737	4,994	50,950

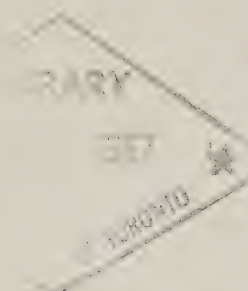
1. Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 11 and 12, and are presented here for additional information only.

2. City of St. John's only; information for other municipalities not available.

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CANADA



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OF
MUNICIPAL GOVERNMENTS
1955**

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INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada, other than those of the Province of Quebec, which has not issued a report for the year 1955. Hence no totals for Canada are given.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution

to all municipal treasurers and auditors. Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

These statistics are for the calendar year 1955 except for Prince Edward Island where 1953 figures have been used for two municipalities from which 1955 statements were not received.

Information on education is for the calendar year for all provinces except Prince Edward Island where the fiscal year ends June 30, 1955.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1956.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is municipal debentures held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

No information has been included for schools as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax. General fixed assets of schools are as shown in the education report.

New Brunswick

Information in the municipal report has been supplemented from city reports. Assets and liabilities of Saint John, Moncton and Fredericton schools are as shown in the city reports those for city of Edmundston, town school boards and county school

finance boards as shown in the municipal report and those for local school boards at amount of outstanding debenture debt as shown in the municipal report.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and Municipal enterprises other than water-works are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to these funds remain as the only representation of these missing assets and liabilities.

Capital assets and liabilities of schools are for the year 1954, the latest figures available. Current assets and liabilities are not included owing to lack of detail given in Education Report. In 1954 these amounted to approximately \$24 million and \$12 million respectively.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General Fixed Assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. General Fixed Assets of schools are included at the net amount of outstanding debenture debt issued by the municipalities and by school boards. Increase in debenture debt is due to the inclusion, for the first time, of debentures issued directly by the school boards of the province.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 11 and 12. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Nova Scotia — Rural and village schools.

New Brunswick — All schools.

British Columbia — Schools in unorganized areas.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

There is no local taxation for education except for school fees and voluntary contributions; the school boards receive the whole of their funds from the provincial government. Cost of police, health and social welfare services is borne by the province except for minor amounts for health in the City of St. John's.

Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some cases by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates, special area charges and joint expenditure boards or committees" School revenue is as indicated by the "Annual Report of Municipal Statistics"

New Brunswick

Taxes levied by city and town school boards are included.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1955, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the Municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba, Saskatchewan and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for all municipalities.

Prince Edward Island

Capital expenditures for Charlottetown and Summerside.

Nova Scotia

Capital expenditures for Halifax, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns and villages.

New Brunswick

Capital expenditures for all municipalities and cities of Moncton and Saint John school boards; and total cost of rural and regional school projects, less grants.

Ontario

Municipal capital expenditures approved by the Ontario Municipal Board; outlays from school capital funds as shown in the Department of Education Report.

Manitoba

Capital expenditures for Winnipeg (other than for schools), and Greater Winnipeg Sanitary District; debenture issues for city of Brandon, towns of Dauphin, Melita and Selkirk, and suburban municipality of St. Vital; capital disbursements for remaining municipalities; net increase in school debenture debt adjusted for retirements; and Hospital and Medical Nursing Units debenture approvals.

Saskatchewan

Capital expenditures for all municipalities and schools; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Drumheller; capital disbursements for Edmonton;

debenture sales for other cities and municipal districts, municipal borrowings for hospital districts and schools; net increase in debenture debt, adjusted for retirements for city of Canmore and for towns and counties.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Vancouver and Districts Joint Sewerage and Drainage Board.

The following symbols have been used in the tables presented herein:

Symbols

- .. to indicate figures are not available.
- ... to indicate figures are not appropriate or not applicable
- to indicate nil or zero
- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

TABLE 1. Population and Area of Organized Municipalities, 1955, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
Population:									
1951 Census	108,045	27,622	640,339	513,548	4,468,734	712,439	778,923	811,409	906,128
1955 Assessed or other estimate	143,884	..	..	540,956	5,013,324	..	849,553	..	1,115,862
Area (thousands of acres):									
Area assessed for taxation .....	..	..	..	..	25,994	..	59,592	..	833
Total area	192	7	13,332	..	..	18,914 ¹	65,882	40,909	1,153 ²

1. Suburban and rural municipalities only.

2. Excludes area in city of Vancouver exempt from taxation by statute.

TABLE 2. Assessed Valuations On Which Taxes Are Levied for General Purposes and Exemptions¹, 1955, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C. ³
(Thousands of Dollars)									
Assessed Valuations									
Real Property:									
Buildings and improvements	3,662,524	393,151 ⁴	221,197 ⁵	582,871 ⁶	688,574 ⁷
Land	2,179,220	338,867	742,228	564,477	355,466
Total real property	27,926⁸	302,684	331,987	5,841,744⁹	732,018	963,425	1,147,348	1,044,040
Business	2,619	15,387	21,473	725,728	30,484	49,896	50,566	..
Personal	7,717	64,891	80,410	...	7,791	...	46,166	...
Other	—	5,610	5,560	—	—	16 ¹⁰	—	—
Total for general purposes	38,262	388,572	439,430	6,567,472⁹	770,293	1,013,337	1,244,080	1,044,040
Exemptions									
Real Property:									
Buildings and improvements	885,535	..	484,235	125,762	848,170
Land	266,668	..	41,202	49,665	77,603
Total real property	158,105	..	1,152,203	..	525,437	175,427	925,773
Other	8,149 ¹¹	..	4,527	..	—	—	—
Total exemptions	9,602¹²	166,254	..	1,156,730	130,517¹³	525,437	175,427¹²	925,773¹⁴
Government Property:									
Dominion	72,742	..	253,369	..	28,105	28,790	106,493
Provincial	14,425	..	165,006	..	26,208	36,242	47,260
Municipal	19,891	..	297,645	..	55,500	74,000	150,670
Total Government property	107,058	..	716,020	..	109,813	139,032	304,423
Non-government property	59,196	..	203,133	..	415,624	36,395	52,364
Total exemptions	9,602¹²	166,254	..	919,153¹²	130,517¹³	525,437	175,427¹²	356,787¹⁵

1. Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.

2. Majority of municipalities do not levy real property taxes, where such taxes are levied assessment is based largely on rental values.

3. The figures shown are for municipal purposes but in accordance with new legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 343,385, Improvements 1,007,472, Total 1,350,857.

4. In St. Boniface an amount of 826 shown here as exemptions is subject to a levy for parks.

5. Includes 15,278 railway roadway, gas and oil pipelines, mining plant and equipment.

6. Includes 27,895 assessment of publicly and privately owned utilities composed of land, buildings and improvements and personal property.

7. Valuation of improvements, the total value of which was 1,675,388 and the maximum value at which they could be taxed was 1,039,698.

8. Excludes 32,523 on which school taxes only are levied.

9. Excludes assessment in unorganized areas on which school taxes only are levied—amount not available for 1955.

10. Special franchise on which the taxation is classified "real property" in Table 3.

11. Personal property.

12. Information not complete.

13. Excludes rural municipalities; information not available.

14. Consists of 366,377 valuation of wholly exempted properties and 559,396 partial statutory and permissive exemptions.

15. Excludes partial statutory and permissive exemptions.

TABLE 3. Revenues, 1955, by Provinces

(See Table 7, for details of contributions, grants and subsidies.)
 (See Table 6, for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
Taxation:									
Municipal purposes:									
Real property	1,283	382	8,675	2,758	150,581	21,115	22,770	29,270	34,789
Personal property	43	225	2,038	2,947	...	1	...	1,592	...
Business	511	72	1,531	1,186	36,069 ²	3,376	2,712 ²	3,505	1,789
Poll	80	104	743	1,619	181	9	884	83	123
Amusement	150	...	...	...	...	...	407	...	...
Sales	238	...	...	...	...	346	303	...	...
Household and tenant .....	...	...	196	217	...	...	...	...	...
Other	14 ³	—	—	93 ³	—	—	275	—	570
Total general taxation	2,319	783	13,183	8,820	186,831	24,846	27,351	34,450	37,271
Special assessments (owners' share) and charges	--	44	—	72	12,035	2,784	995	4,776	3,095
Total municipal purposes	2,319	827	13,183	8,892	198,866	27,630	28,346	39,226	40,366
School purposes ⁴ .....	...	891	9,484	10,252	140,825	18,858 ⁵	28,654	26,546	25,753
Total taxation	2,319	1,718	22,667	19,144	339,691	46,488	57,000	65,772	66,119
Licences and permits	82	30	298	195	5,258	1,015	1,298	1,292	4,331
Interest, tax penalties, etc.	1	6	326	137	3,034	807	1,020	1,218	1,048
Contributions, grants and subsidies:									
Governments ⁶	759	108	2,076	3,589	70,908	2,349	2,543	21,022	13,523
Government enterprises	132	122	418	321	2,852	2,146	2,966	4,200	3,049
Other	2	—	26	89	1,228	671	343	119	217
Debenture debt charges recoverable ⁷	228	44	1,061	985	22,405	3,010	1,617	4,008	4,928
Miscellaneous revenue	170	47	1,200	552	21,480	1,692	3,508	4,878	4,561
Total revenue	3,693	2,075	28,072	25,012	466,856	58,178	70,295	102,509	97,776
Surplus from previous years	69	--	685	238	7,693	919	468	317	291
Total	3,762	2,075	28,757	25,250	474,549	59,097	70,763	102,826	98,067
Deficit	42	1	518	121	2,007	1,052	750	582	218
Total	3,804	2,076	29,275	25,371	476,556	60,149	71,513	103,408	98,285

1. Included with real property.

2. Estimated.

3. Telephone tax.

4. Local taxation for education levied by municipalities or school districts.

5. Levies made by resident administrator in unorganized areas not available.

6. See Table 8 for provincial grants to school boards.

7. See introduction, Revenues and Expenditures, page 6, paragraph 3.

TABLE 4. Municipal Taxation, 1955, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
Tax Levies:									
General, including schools	2,319	1,674	22,667	19,072	327,656	43,704	56,005	60,996	63,025
Special assessments (owners' share) and charges	--	44	—	72	12,035	2,784	995	4,776	3,094
Total taxation revenue	2,319	1,718	22,667	19,144	339,691	46,488	57,000	65,772	66,119
Tax collections ¹ .....	..	1,582	22,057	18,363	335,933	44,419	52,156	64,625	66,232
Percentage of current levy .....	..	92.08%	97.31%	95.92%	98.89%	95.55%	91.50%	98.26%	100.17%
Taxes receivable, current and arrears	967	469	6,321	6,900	35,874	10,461	22,038	19,346	4,845
Percentage of current levy	41.70%	27.30%	27.89%	36.04%	10.56%	22.50%	38.66%	29.41%	7.33%

1. Includes some small amounts added to tax rolls for collection.

TABLE 5. Expenditures, 1955, by Provinces

(See Table 9, for details of expenditures for protection, health and social welfare.)
 (See Table 10, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
General government	505	118	2,273	2,059	31,952	4,036	4,799	5,544	6,298
Protection to persons and property	176	195	3,658	2,863	58,774	6,770	4,099	8,725	14,288
Public works	1,001	227	1,715	1,665	73,592	9,752	12,211	19,663	9,761
Sanitation and waste removal	363	5	644	334	22,398	2,187	1,823	3,363	3,214
Health	4	9	2,543	1,348	21,366	2,556	4,583	8,790	2,934
Social welfare .....	...	16	1,250	928	21,735	2,333	1,685	2,611	7,197
Education	2	883	8,625	10,217	118,941	17,669	27,597	21,123	23,485
Recreation and community services	111	106	632	487	14,666	1,199	1,838	2,868	4,029
Debt charges:									
Debenture ¹	382	399	5,368	3,195	79,461	7,410	5,482 ²	17,804 ²	17,163
Other	45	49	156	258	3,431	207	311	306	223
Utilities and other municipal enterprises (deficits and levies)	172	--	92	344	1,819	1,013	111	1,412	898
Provision for reserves	7	12	368	402	3,213	1,573	1,466	1,041	645
Capital expenditure out of revenue	717	8	345	160	7,846	1,691	2,139	4,943	3,882
Joint or special expenditures	—	—	246	—	3,013	287	—	382	214
Miscellaneous expenditures	63	7	406	641	4,225	333	1,075	2,041	1,115
Total expenditures	3,548	2,034	28,321	24,901	466,432	59,016	69,219	100,616	95,346
Deficits from previous years	—	1	115	8	613	459	7	43	1
Total	3,548	2,035	28,436	24,909	467,045	59,475	69,226	100,659	95,347
Surplus	256	41	839	462	9,511	674	2,287	2,749	2,938
Total	3,804	2,076	29,275	25,371	476,556	60,149	71,513	103,408	98,285

1. See introduction, Revenues and Expenditures, page 6, paragraphs 3 and 5.

2. Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1955, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)						
Newfoundland	156	52	20	—	—	—	228
Prince Edward Island	23	6	15	—	—	—	44
Nova Scotia	512	503	46	—	—	—	1,061
New Brunswick .....	..	..	..	..	..	..	985
Ontario	7,276	11,918 ¹		1,253	1,958 ¹		22,405
Manitoba	1,486	956	568	—	—	—	3,010
Saskatchewan	812	683	122	—	—	—	1,617
Alberta	1,604	2,193	211	—	—	—	4,008
British Columbia	1,638 ²	1,270 ² (1,780 ³)	240 ²	—	—	—	4,928

Note. Bracketed figures denote amount within the classification for which no breakdown is available.

1. Includes sinking fund requirements.

2. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

3. Municipalities other than those included in footnote 2.

TABLE 7. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1955, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
Governments:									
Dominion	11	1	1,088	474	3,146	90	32	270	479
Province	748	107	988	3,115	62,867	2,259	2,511	20,752	13,044
Other Municipalities	—	—	—	—	4,895	—	—	—	—
Total governments	759	108	2,076	3,589	70,908	2,349	2,543	21,022	13,523
Government enterprises:									
Dominion	—	—	173	113	700	601	129	72	355
Province	—	—	—	—	164	342	69	55	132
Own municipality	132	122	245	208	1,988	1,203	2,768	4,073	2,430
Other municipalities	—	—	—	—	—	—	—	—	132
Total government enterprises	132	122	418	321	2,852	2,146	2,966	4,200	3,041
Other contributions, etc.	2	—	26	89	1,228	671	343	119	217
Total	893	230	2,520	3,999	74,988	5,166	5,852	25,341	16,789
Analysis by purpose:									
Public Works	238	3	—	186	35,183	1,554	764	7,360	164
Health .....	...	—	—	37	5	80	26	2,875	147
Social Welfare .....	...	—	—	—	6,252	507	1,003	825	5,099
Other	655	227	2,520	3,776	33,548	3,025	4,059	14,281	11,379
Total	893	230	2,520	3,999	74,988	5,166	5,852	25,341	16,789

TABLE 8. Provincial Grants for Schools Operated by Local Authorities¹

	Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ^{3,4}	Ont.	Man.	Sask.	Alta.	B.C.	Total
	(Thousands of dollars)										
Fiscal year ended March 31, 1956	989	8,407	6,783	40,501	69,578	8,861	11,460	31,507	40,581	218,667	
Fiscal year ended March 31, 1955	960	6,845	6,846	35,112	67,017	8,884	10,107	19,109	19,149	174,029	
Fiscal year ended March 31, 1954	853	6,962	6,965	30,240	58,054	8,336	9,012	14,111	16,647	151,180	

1. Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 10 of "Financial Statistics of Provincial Governments—Revenue and Expenditure."

2. Elementary and secondary schools are operated by religious denominations. Grants to these authorities were as follows: fiscal year ended March 31, 1956, 7,078; 1955, 6,603; 1954, 4,912.

3. Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

4. In addition, the following expenditures were made by the provincial government to meet debt charges of various school corporations assumed by the province: fiscal year ended March 31, 1956, 3,139; 1955, 4,837; 1954, 3,267.

TABLE 9. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1955, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
Protection:									
Fire	61	54	1,543	1,204	12,862 ¹	2,814	1,647	3,150 ¹	5,687
Police and law enforcement .....	...	111	1,418	1,193	24,417 ²	2,943	1,483	3,258 ¹	6,576
Corrections .....	...	—		159	3				
Street lighting	103	30	353	241	2,693 ¹	584	559	428 ¹	
Other	12	--	344	66	18,802	429	410	1,889	2,025
Total protection	176	195	3,658	2,863	58,774	6,770	4,099	8,725	14,288
Health:									
General .....	...	4	4	8	4	48	5	..	4
Public	3	7	248	138	5,729	260	322	..	986
Medical, dental and allied services	1	--	5	52	4	379	2,811	..	227
Hospital care .....	...	2	2,295	1,150	15,637	1,869	1,445	..	1,721
Total health	4	9	2,543	1,348	21,366	2,556	4,583	8,790	2,934
Social welfare:									
Aid to aged persons .....	...			178		56	6		...
Aid to unemployed and unemployables .....	...	2		430	7,894	1,282	1,517		6,083
Mothers' allowances .....	...								...
Child welfare .....	...		458	233	7,679	410	67		277
Other .....	...	14	792	87	6,162	585	95	2,611	837
Total social welfare .....	...	16	1,250	928	21,735	2,333	1,685	2,611	7,197

1. Cities, only.

2. Cities and municipality of Metropolitan Toronto.

3. Included with police and law enforcement.

4. Included with Public Health.

5. Included with Hospital care.

TABLE 10. Detail of "Capital Expenditures Provided Out of Revenue", 1955, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
General government	42	—	6	29	944	92	89	360	294
Protection to persons and property	15	1	48	31	864	110	161	178	336
Public works	472	7	246	74	4,448	1,145	1,545	3,622	2,670
Sanitation and waste removal	60	—	22	—	696	234	147	135	240
Health .....	...	—		5	3	7	44	11	21
Social Welfare .....	...	—	9	3	224	1	—	6	4
Recreation and community services	128	—	1	--	644	92	135	369	288
Miscellaneous	—	—	10	18	23	10	18	13	29
Schools .....	...	—	3	—	—	—	—	249	—
Total	717	8	345	160	7,846	1,691	2,139	4,943	3,882

TABLE 11. Consolidated Assets ¹, 1955, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont. ²	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
Cash	1,167	418	3,044	1,922	41,481	21,242	12,903	25,413	13,367
Investments	369	1,087	13,049	9,859	15,356	30,121	19,201	11,652	45,826
Accounts receivable:									
Sundry (gross)	256	78	5,017	1,061	15,244	5,289	6,407	8,243	4,396
Due from province	753	47	249	208	27,892	4,530	5,020	5,170	940
Due from Dominion	--	--	19	85	2,610	292	64	19	31
Due from special districts	--	--	--	--	--	--	64	--	324
Taxes receivable (gross)	967	459	6,321	6,900	35,874	10,461	22,038	19,346	4,845
Property acquired for taxes (gross)	--	--	161	85	3,302	2,772	6,714	9,128	5,264
General fixed assets (gross)	13,246	10,984	130,860	97,352	1,398,368	214,306	233,743	429,904	372,803
Due from schools .....	...	--	--	--	1,953	--	--	--	13
Due from other boards and commissions	367	--	92	--	155,945	--	--	31	--
Due from trust funds	--	--	1	--	--	13	117	326	11
Other Assets	570	61	1,231	2,068	28,505	3,255	6,148	19,045	8,712
Total assets	17,695	13,144	160,044	119,540	1,726,530	292,331	312,424	528,287	462,532
Deficits and/or extraordinary expenses capitalized	89	434	5,553	3,025	10,222	5,468	235	920	4,214
Total	17,784	13,578	165,597	122,565	1,736,752	297,799	312,659	529,207	466,746

1. Interfund balances, intermunicipal accounts receivable eliminated.

2. See text, page 5.

TABLE 12. Consolidated Liabilities ¹, 1955, by Province

Items	Nfld.	P.E.I.	N.S.	N.B.	Ont. ²	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
Bank overdrafts and temporary loans	99	838	2,549	3,835	63,522	17,024	8,862	5,842	2,447
Accounts payable:									
Sundry	331	89	1,761	2,109	37,500	10,607	4,703	9,778	5,413
Due to province	21	--	723	7	106	94	4,212	1,202 ³	62
Due to Dominion	--	--	--	2	344	17	159	13	66
Due to special districts	--	--	--	--	--	--	342	--	12
Debenture debt (gross)	10,765	5,985	62,902	63,967	809,026	91,899	71,267	229,803	285,730
Other long-term indebtedness:									
Due to province	543	195	795	--	--	80	--	958	--
Due to Dominion Govt. enterprises (C.M.H.C.)	--	--	--	--	978	33	153	140	675
Other	--	--	--	21	--	533	--	--	--
Due to schools	--	--	--	--	7,267	--	--	--	1,117
Due to other boards and commissions	--	--	--	--	10,223	--	--	50	278
Due to trust funds	--	--	67	45	--	18	1,485	3,457	3,250
Other liabilities	353	1	1,508	2,079	13,155	2,774	2,948	10,142	4,285
Total liabilities	12,112	7,108	70,305	72,065	942,121	123,079	94,131	261,385	303,335
Surplus (including reserves and invest- ment in capital assets)	5,672	6,470	95,292	50,500	794,631	174,720	218,528	267,822	163,411
Total	17,784	13,578	165,597	122,565	1,736,752	297,799	312,659	529,207	466,746

1. Interfund balances, intermunicipal accounts payable eliminated.

2. See text, page 5.

3. Includes treasury bills 894.

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1955, by Province

	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
General government	—	8	1	94	6,154	1	876	20	524
Protection to persons and property	—	4	73	141	11,301	372	173	154	2,229
Public works	8	360	1,263	1,983	61,558	7,119	3,546	11,547	5,867
Sanitation and waste removal	—	6	386	173	34,221	359	2,162	11,369	3,730
Health	—	—	3	1,365	2,686	1,341	1,752	3,498	161
Social welfare	—	—	11	2	4,367	—	—	75	157
Recreation and community services	240	217	22	54	3,885	168	286	89	1,271
Miscellaneous	—	21	34	61	—	10	6	—	—
Schools	—	76	1,304	2,486	55,421	3,973	2,351	17,164	17,235
Utilities and other municipal enterprises	386	18 ²	723 ³	843 ²	45,439	11,167 ²	1,621	9,075	7,279
Total	634	710	3,820	7,202	225,032	24,510	12,773	52,991	38,453

1. See introduction page 7, Capital Expenditures.

2. Includes some sanitation, not separable.

3. Includes 125 Caledonia Power and Water Board, and 375 Halifax Public Service Commission.

TABLE 14. Analysis of Debenture Debt, 1955, by Provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Ont.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
(Thousands of dollars)										
General, drainage and local improvements	—	3,600	1,305	3,338	2,316 29,225	55	19,185	8,482	286,320	15,635
Schools .....	...	...	600	120	1,661 16,359	...	9,376 10,906	2,487	225,990 41,729 ¹	12,294
Sub-total	—	3,600	1,905	3,458	3,977 45,584	55	28,561 10,906	10,969	512,310 41,729¹	27,929
Utilities and other municipal enterprises:										
Water supply systems	6,165	1,000	—	336	4,340 6,187	1,640	4,825 ²	3,607 ²	72,784	8,834
Electric light and power	—	—	121	150	304 489	94	1,912	1,340	55,277	250
Gas supply systems .....	...	...	...	...	...	...	...	...	98	—
Transit systems .....	...	...	...	...	...	...	...	...	74,784	2,050
Telephone systems .....	—	—	...	...	...	...	...	...	4,218	—
Central heating .....	...	...	...	...	...	...	...	...	...	...
Ferries .....	—	—	...	...	182	—	—	74	—	—
Airports	—	—	—	15	...	...	596	170	283	—
Housing .....	—	—	...	...	50	—	837	4	8,281	—
Cemeteries	—	—	—	—	—	—	—	—	45	—
Other	—	—	—	—	—	—	166	—	154	—
Sub-total	6,165	1,000	121	501	4,876 6,676	1,734	8,336	5,195	215,924	11,134
Unclassified	—	—	—	—	—	—	—	—	—	—
Total debenture debt	6,165	4,600	2,026	3,959	49,451³	13,451	36,897 10,906	16,164	728,234 41,729¹	39,063

1. Roman Catholic separate schools and public schools in unorganized areas, — 1954 figures, latest available information.

2. Includes some sanitation: also electric light for city of Moncton.

3. Includes 1,154 rural and village school sections.

TABLE 14. Analysis of Debenture Debt, 1955, by Provinces — Concluded

Items	Man.		Sask.		Alta.		B.C.	
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
(Thousands of dollars)								
General, drainage and local improvements	20,805	8,052	9,938	14,090	102,165	5,276	71,348	65,927
			6,134		7,448			
Schools	5,870	4,650	2,685	921	2,608	—	77,274 ¹	9,812
	12,048		15,284		57,617			
Sub-total	26,675	12,702	12,623	15,011	104,773	5,276	148,622	75,739
	12,048		21,418		65,065			
Utilities and other municipal enterprises:								
Water supply systems	10,973	6,486	17,149	1,053	29,630	1,750	45,035	13,764
Electric light and power	7,774	14,450	1,692	1,034	9,534	1,050	1,283	329
Gas supply systems .....	...	...	...	...	484	—	—	50
Transit systems .....	...	...	1,137	150	2,873	625	—	—
Telephone systems	5	—	—	—	6,843	1,900	612	—
Central heating	746	40	—	—	—	—	...	...
Ferries .....	—	—	...	...	...	...	—	—
Airports	—	—	—	—	—	—	8	288
Housing .....	...	...	...	...	...	...	—	—
Cemeteries	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Sub-total	19,498	20,976	19,978	2,237	49,364	5,325	46,938	14,431
Unclassified	—	—	—	—	—	—	—	—
Total debenture debt	46,173	33,678	32,601	17,248	154,137	10,601	195,560	90,170
	12,048		21,418		65,065			

1. See text page 6 British Columbia.

TABLE 15. Analysis of Debenture Debt Charges, 1955, by Provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)									
Newfoundland	104	—	42	...	...	...	156	52	28	382
Prince Edward Island	174	45	128	4	—	4	23	6	15	399
Nova Scotia	1,224	1,580	110	653	659	81	512	503	46	5,368
New Brunswick .....	..	..	..	..	..	..	..	..	..	3,195
Ontario	11,662	24,833 ¹		8,332	15,440 ²		7,276	11,918 ¹		79,461
Manitoba	1,010	1,927	370	322	180	(458) 133	1,486	956	568	7,410
Saskatchewan	1,059	905	485	628	743	45	812	683	122	5,482
Alberta	2,727	5,532	138	95	183	(5,121) —	1,604	2,193	211	17,804
British Columbia .....	..	..	..	..	..	..	1,638 ³	1,270 ³ (1,780 ⁴)	240 ³	17,163

Note: Bracketed figures denote debenture debt charges within the classification, for which no breakdown is available.

1. Includes sinking fund requirements.

2. Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.

3. Cities of Vancouver and Victoria; Greater Vancouver Water District and Greater Victoria Water District, only.

4. Municipalities other than those included in footnote 3.

TABLE 16. Currency of Payment of Debenture Debt, 1933, by Provinces

Payable in	Nfld.	P.E.I.	N.S.	N.B.	Ont.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)									
Canada, only	10,765	5,985	52,901	60,947	721,930	78,895	67,647	213,379	
London (England) only	—	—	—	—	—	—	1	—	
London (England) and Canada	—	—	—	—	505	—	637	—	
New York, only	—	—	4,012	2,435	81,173	—	2,154	10,490	
New York and Canada	—	—	5,989	585	176	9,290	828	5,843	
London (England), New York and Canada	—	—	—	—	5,242	3,714	—	91	
Unclassified	—	—	—	—	—	—	—	—	285,730
Total	10,765	5,985	62,902	63,967	809,026	91,899	71,267	229,803	285,730

TABLE 17. Trust and Agency Funds, ¹ 1953, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.
(Thousands of dollars)								
Assets								
Cash	4	16	573	87	569	359	279	1,042
Investments	3	98	78	1,831	15,077	3,495	13,524	861
Due from other funds	—	—	67	45	18	1,485	3,457	3,250
Other Assets	—	—	—	81	151	1,356	488	117
Total assets	7	114	718	2,044	15,815	6,695	17,748	5,270
Liabilities								
Accounts payable	—	—	—	—	106	42	2	—
Due to other funds	—	—	1	—	13	117	326	11
Other liabilities	—	—	—	64	66	79	483	15
Trust and agency fund balances	7	114	717	1,980	15,630	6,457	16,937	5,244
Total liabilities	7	114	718	2,044	15,815	6,695	17,748	5,270

1. Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 11 and 12, and are presented here for additional information only.

2. City of St. John's only; information for other municipalities not available.

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ANNUAL



**FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1956**

**Revenue and Expenditure
Assets and Debt**

Actual

Formerly

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INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this docu-

ment was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors. Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

These statistics are for the calendar year 1956. Information on education is for the calendar year for all provinces except Prince Edward Island and Quebec where the fiscal year ends June 30, 1956.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1957.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is municipal debentures held by other municipalities or in the sinking funds of the issuing municipalities.

Newfoundland

No information has been included for schools as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick

Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as shown in the municipal report and those for local school boards at amount of outstanding debenture debt as shown in the municipal report.

Quebec

Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Commission.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and Municipal enterprises other than waterworks are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and the gross debenture debt of Roman Catholic separate schools and public and secondary schools in unorganized areas.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Victoria Water District. General fixed assets of schools are included at the amount "due from schools for debentures" for debenture debt issued by the municipalities and the gross debenture debt issued directly by the school boards of the province.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 11 and 12. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges

on debentures issued by hospital districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Nova Scotia—Rural and village schools.

New Brunswick—All schools.

British Columbia—Schools in unorganized areas.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

There is no local taxation for education except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Cost of police, health and social welfare services is borne by the province except for minor amounts for health in the City of St. John's.

Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some

cases by the elimination of non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), special area or district charges and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick

Taxes levied by city and town school boards are included.

Quebec

Municipal revenues and expenditures have been supplemented by school tax revenues and by investment earnings of the Montreal Metropolitan Commission.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1956, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

ment of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund, Greater Winnipeg Sanitary District and the Greater Winnipeg Water District along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the Municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba, Saskatchewan and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for the city of St. John's. New debenture issues for other municipalities.

Prince Edward Island

Capital expenditures for Charlottetown and Summerside.

Nova Scotia

Capital expenditures for Halifax, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns and villages.

New Brunswick

Capital expenditures for all municipalities and cities of Moncton, Fredericton and Saint John school

boards; and total cost of rural and regional school projects, less grants.

Quebec

No information available.

Ontario

Municipal capital expenditures approved by the Ontario Municipal Board; outlays from school capital funds as shown in the Department of Education Report.

Manitoba

Capital expenditure for Winnipeg (other than for schools), debenture issues for city of Brandon, Greater Winnipeg Sanitary District, towns of Dauphin and Tuxedo, village of Glenboro, rural municipality of Charleswood and suburban municipality of St. Vital; capital disbursements for remaining municipalities; net increase in school debenture debt adjusted for retirements; and debenture approvals for Hospital and Medical Nursing Units.

Saskatchewan

Capital expenditures for all municipalities and schools, new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for city of Calgary; capital disbursements for Edmonton; debenture sales for other cities and municipal districts; municipal borrowings for hospital districts and schools; net increase in debenture debt, adjusted for retirements for towns, villages and counties.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Greater Vancouver Sewerage and Drainage District.

The following symbols have been used in the tables presented herein:

Symbols

- .. to indicate figures are not available.
- ... to indicate figures are not appropriate or not applicable
- to indicate nil or zero
- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

TABLE 1. Population and Area of Organized Municipalities, 1956, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Population:											
1956 Census	163,367	29,690	692,263	552,359	4,525,608	5,250,709 ¹	780,105	844,365	1,010,657	1,108,666	14,957,789
Area (thousands of acres):											
Area assessed for taxation..	..	..	..	..	26,468	25,894	..	..	..	813 ²	..
Total area	210	7	13,332	..	..	..	18,814 ³	66,672	40,313	1,157 ²	..

¹ Assessed population of Ontario for 1956—5,130,947.² Information not complete.³ Suburban and rural municipalities only.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions¹, 1956, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ³
thousands of dollars										
Assessed Valuations										
Real property:										
Buildings and improvements	4,207,618	476,568 ⁴	241,700 ⁵	642,770 ⁶	834,549 ⁷
Land	2,187,050	346,999	747,830	587,933	403,841
Total real property	29,147⁸	458,812	344,096	5,897,377	6,394,668⁹	823,567	989,530	1,230,703	1,238,390
Business	7,277	27,850	22,251	..	801,212	35,903	49,738	56,542	..
Personal	6,029	66,458	86,989	...	...	6,818	...	47,894	...
Other	—	15,329	6,230	—	—	—	29 ¹⁰	—	—
Total for general purposes	..	42,453	568,449	459,566	5,897,377	7,195,880⁹	866,288	1,039,297	1,335,139	1,238,390
Exemptions										
Real property:										
Buildings and improvements	876,566	..	499,362	163,482	1,107,366
Land	341,097	..	41,374	64,742	86,558
Total real property	286,942	..	1,747,706	1,217,663	..	540,736	228,224	1,193,924
Other	8,132 ¹¹	..	—	6,063	..	—	—	—
Total exemptions	10,116¹²	295,074	..	1,747,706¹³	1,223,726¹²	156,842¹⁴	540,736	228,224¹²	1,193,924¹⁵
Government property:										
Dominion	147,242	..	..	324,119	..	29,725	33,196	116,039
Provincial	25,501	..	..	227,217	..	32,433	38,605	47,810
Municipal	46,444	..	..	509,168	..	58,739	97,287	169,318
Total government property	219,187	..	..	1,060,504	..	120,897	169,088	333,167
Non-government property	75,887	..	..	271,169	..	419,839	59,136	63,604
Total exemptions	10,116¹²	295,074	..	1,747,706¹³	1,331,673¹⁶	156,842¹⁴	540,736	228,224¹²	396,771¹⁷

¹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.² Majority of municipalities do not levy real property taxes, where such taxes are levied assessment is based largely on rental values.³ The figures shown are for municipal purposes but in accordance with new legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 403,579, Improvements 1,183,049, Total 1,586,628.⁴ In St. Boniface an amount of 829 shown here as exemptions is subject to a levy for parks.⁵ Includes 18,143 railway roadway, gas and oil pipelines, mining plant and equipment.⁶ Includes assessment of utilities.⁷ Valuation of improvements, the total value of which was 1,941,915 and the maximum value at which they could be taxed was 1,223,549.⁸ Excludes 29,958 on which school taxes only are levied.⁹ Excludes 24,561 assessment in unorganized areas on which school taxes only are levied.¹⁰ Special franchise on which the taxation is classified "real property" in Table 3.¹¹ Personal property.¹² Information not complete.¹³ Includes 130,980 permissive exemptions.¹⁴ Excludes rural municipalities; information not available.¹⁵ Consists of 396,771 valuation of wholly exempted properties and 797,153 partial statutory and permissive exemptions.¹⁶ Information not complete but includes 119,000 not reported in land, buildings and improvements shown above.¹⁷ Excludes partial statutory and permissive exemptions.

TABLE 3. Revenues, 1956, by Provinces

(See Table 7, for details of contributions, grants and subsidies.)
 (See Table 6, for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Taxation:											
Municipal purposes:											
Real property	1,459	454	8,976	2,199	77,786	184,321	23,231	25,910	31,937	37,000	393,273
Personal property	39	145	2,311	3,397	...	...	...	...	1,566	...	7,458
Business	587	200	1,351	1,373	14,000 ²	23,075 ²	3,874	1,303 ²	3,889	2,037	51,689
Poll	100	104	827	1,737	...	184	9	815	84	111	3,971
Amusement	149	...	...	...	2,000 ²	...	...	349	...	...	2,498
Sales	299	...	...	...	33,509	...	372	347	...	...	34,527
Household and tenant .....	...	...	195	329	...	...	...	...	...	...	524
Other	17 ³	—	—	99 ³	4,362	—	—	386	—	500	5,364
Total general taxation	2,650	903	13,660	9,134	131,657	207,580	27,486	29,110	37,476	39,648	499,304
Special assessments (owners' share) and charges .....	..	5	150	127	10,260	13,332	3,482	1,388	5,361	3,640	37,745
Total municipal purposes	2,650	908	13,810	9,261	141,917	220,912	30,968	30,498	42,837	43,288	537,049
School purposes ⁴ .....	...	973	11,090	11,529	88,490 ⁵	164,836	20,885 ⁶	30,355	30,047	29,868	388,073
Total taxation	2,650	1,881	24,900	20,790	230,407	385,748	51,853	60,853	72,884	73,156	925,122
Licences and permits	97	43	317	196	5,071	5,622	1,064	1,452	1,417	4,990	20,269
Interest, tax penalties, etc.	—	4	308	180	3,311	3,964	893	1,206	1,394	1,289	12,549
Contributions, grants and subsidies:											
Governments ⁷	932	116	2,875	3,826	4,491	76,368	3,711	3,726	22,183	16,179	134,407
Government enterprises	135	106	531	425	16,197	4,140	2,268	3,559	4,707	2,778	34,846
Other	267	—	248	84	1,414	1,515	462	316	175	556	5,037
Debenture debt charges recoverable ⁸	238	45	852	1,113	18,287	23,362	3,060	1,946	4,635	3,166	58,704
Miscellaneous revenue	409	53	1,139	572	11,111	23,174	1,908	3,961	6,102	7,460	55,889
Total revenue	4,728	2,248	31,170	27,186	290,289	523,893	65,219	77,019	113,497	109,574	1,244,823
Surplus from previous years	54	—	1,337	231	—	9,011	821	154	543	1,568	13,719
Total	4,782	2,248	32,507	27,417	290,289	532,904	66,040	77,173	114,040	111,142	1,258,542
Deficit	191	5	421	319	260	2,671	709	886	997	506	6,965
Total	4,973	2,253	32,928	27,736	290,549	535,575	66,749	78,059	115,037	111,648	1,265,507

¹ Included with real property.² Estimated.³ Telephone tax.⁴ Local taxation for education levied by municipalities or school districts.⁵ Real property 71,195; sales tax 17,295.⁶ Levies made by resident administrator in unorganized areas not available.⁷ See Table 8 for provincial grants to school boards.⁸ See introduction, Revenues and Expenditures, page 6, paragraph 3.

TABLE 4. Municipal Taxation, 1956, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Tax Levies:											
General, including schools	2,650	1,876	24,750	20,663	220,147	372,416	48,371	59,465	67,523	69,516	887,377
Special assessments (owners' share) and charges .....	..	5	150	127	10,260	13,332	3,482	1,388	5,361	3,640	37,745
Total taxation revenue	2,650	1,881	24,900	20,790	230,407	385,748	51,853	60,853	72,884	73,156	925,122
Tax collections ¹ .....	..	1,732	23,933	20,397	..	380,230	50,183	60,530	72,383	72,778	..
Percentage of current levy .....	..	92.08	96.12	98.11	..	98.57	96.78	99.47	99.31	99.48	..
Taxes receivable, current and arrears	1,228	576	7,693	7,277	30,337	40,978	11,427	21,074	19,547	5,166	145,303
Percentage of current levy	46.34	30.62	30.90	35.00	13.17	10.62	22.04	34.63	26.82	7.06	..

¹ Includes some small amounts added to tax rolls for collection.

TABLE 5. Expenditures, 1956, by Provinces

(See Table 9, for details of expenditures for protection, health and social welfare.)
(See Table 10, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
General government	570	132	2,398	2,240	23,621	35,129	4,239	5,202	5,970	7,372	86,873
Protection to persons and property	228	195	4,057	3,069	35,740	64,108	7,418	4,533	9,816	16,028	145,192
Public works	1,242	231	1,942	1,791	38,568	82,564	10,659	14,320	21,910	12,110	185,337
Sanitation and waste removal	442	6	751	413	7,557	24,138	2,391	1,970	3,996	3,642	45,306
Health	7	11	2,819	1,387	15,967	22,209	2,968	4,515	9,864	3,111	62,858
Social welfare .....	...	16	1,394	973	4,660	23,097	2,482	1,936	2,720	7,453	44,731
Education	2	965	9,706	11,495	62,817	138,178	19,448	29,191	23,898	27,508	323,208
Recreation and community services	136	61	797	520	9,410	16,303	1,309	2,035	3,103	4,489	38,163
Debt charges:											
Debenture ¹	572	490	6,142	3,436	73,601	87,995	8,936	6,183 ²	20,949 ²	18,024	226,328
Other	98	57	670	362	987	6,075	223	430	383	465	9,750
Utilities and other municipal enterprises (deficits and levies)	203	--	43	288	2,009	4,205	683	238	1,881	1,025	10,575
Provision for reserves	11	13	563	377	2,568	3,320	1,252	1,321	654	1,861	11,940
Capital expenditure out of revenue	1,024	4	424	164	10,213	10,022	1,817	2,533	4,929	4,218	35,348
Joint or special expenditures	—	—	246	—	480 ³	3,638	307	—	382	356	5,409
Miscellaneous expenditures	81	19	316	673	2,232	6,007	372	1,213	2,100	933	13,946
Total expenditures	4,616	2,200	32,268	27,188	290,430	526,988	64,504	75,620	112,555	108,595	1,244,964
Deficits from previous years	—	—	143	16	—	838	1,254	2	122	2	2,377
Total	4,616	2,200	32,411	27,204	290,430	527,826	65,758	75,622	112,677	108,597	1,247,341
Surplus	357	53	517	532	119	7,749	991	2,437	2,360	3,051	18,166
Total	4,973	2,253	32,928	27,736	290,549	535,575	66,749	78,059	115,037	111,648	1,265,507

¹ See introduction, Revenues and Expenditures, page 6, paragraphs 3 and 5.

² Does not include debenture debt charges on debentures issued by hospital districts.

³ County councils.

TABLE 6. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1956, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
thousands of dollars							
Newfoundland	143	75	20	—	—	—	238
Prince Edward Island	22	7	16	—	—	—	45
Nova Scotia	433	396	23	—	—	—	852
New Brunswick .....	..	..	..	..	..	..	1, 113
Quebec .....	..	..	..	..	..	..	18, 287
Ontario	7, 875	11, 617 ¹		1, 500	2, 370 ¹		23, 362
Manitoba	1, 529	754	777	—	—	—	3, 060
Saskatchewan	943	858	145	—	—	—	1, 946
Alberta	1, 843	2, 581	211	—	—	—	4, 635
British Columbia	606 ²	422 ²	176 ²	—	—	—	3, 166
		1, 962 ³					
Total							56, 704

¹ Includes sinking fund requirements.

² Cities of Vancouver and Victoria, only.

³ Municipalities other than those included in footnote 2.

TABLE 7. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1956, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Governments:											
Dominion	47	5	1,229	571	—	5,262	549	47	455	693	8,858
Province	885	111	1,646	3,255	4,491	65,760	3,162	3,679	21,728	15,486	120,203
Other municipalities	—	—	—	—	—	5,346	—	—	—	—	5,346
Total governments	932	116	2,875	3,826	4,491	76,368	3,711	3,726	22,183	16,179	134,407
Government enterprises:											
Dominion	—	—	216	123	—	783	609	238	73	369	2,411
Province	—	—	52	—	—	1,232	421	122	85	128	2,040
Own municipality	135	106	263	302	16,197	2,125	1,238	3,199	4,549	2,281	30,395
Other municipalities	—	—	—	—	—	—	—	—	—	—	—
Total government enterprises	135	106	531	425	16,197	4,140	2,268	3,559	4,707	2,778	34,846
Other contributions, etc.	267	—	248	84	1,414	1,515	462	316	175	556	5,037
Total	1,334	222	3,654	4,335	22,102	82,023	6,441	7,601	27,065	19,513	174,290
Analysis by purpose:											
Public works		2	—	184	4,491	39,864	2,119	2,119	6,712	335	55,826
Health						¹	260	92	3,496	122	3,970
Social welfare				5		7,471	643	1,395	975	5,177	15,666
Other	1,334	220	3,654	4,146	17,611	34,688	3,419	3,995	15,882	13,879	98,828
Total	1,334	222	3,654	4,335	22,102	82,023	6,441	7,601	27,065	19,513	174,290

¹ Included with "Social Welfare".TABLE 8. Provincial Grants for Schools Operated by Local Authorities¹

	Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ^{3,4}	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Fiscal year ended March 31, 1957	1,134	11,412	7,406	53,917	79,959	9,580	13,428	36,085	37,073	249,994
Fiscal year ended March 31, 1956	989	8,407	6,783	40,501	69,578	8,861	11,460	31,507	40,581	218,667
Fiscal year ended March 31, 1955	960	6,845	6,846	35,112	67,017	8,884	10,107	19,109	19,149	174,029

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 10 of "Financial Statistics of Provincial Governments - Revenue and Expenditure."² Elementary and secondary schools are operated by religious denominations. Grants to these authorities were as follows: fiscal year ended March 31, 1957, 7,931; 1956, 7,078; 1955, 6,603.³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.⁴ In addition, the following expenditures were made by the provincial government to meet debt charges of various school corporations assumed by the province: fiscal year ended March 31, 1957, 3,735; 1956, 3,139; 1955, 4,837.

TABLE 9. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1956, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Protection:											
Fire	101	55	1,665	1,246	12,268	13,640 ¹	2,918	1,753	3,386 ¹	6,420	43,452
Police and law enforcement .....	...	108	1,888	1,308	20,429	25,966 ²	3,200	1,694	3,750 ¹	7,245	65,588
Corrections .....	...	—		176		³					176
Street lighting	112	31	379	254	3,019	3,249 ¹	594	630	533 ¹	1,045 ⁴	9,846
Other	15	1	125	85	24	21,253	706	456	2,147	1,318	26,130
Total protection	228	195	4,057	3,069	35,740	64,108	7,418	4,533	9,816	16,028	145,192
Health:											
General .....	...	⁵		--	..	⁵	59	5	..	⁵	..
Public	6	9	221	121	15,967 ⁶	6,913	283	502	..	1,118	
Medical, dental and allied services	1	--	⁵	71	..	⁵	399	2,672	..	238	
Hospital care .....	...	2	2,598	1,195	..	15,296	2,227	1,336	..	1,755	
Total health	7	11	2,819	1,387	15,967	22,209	2,968	4,515	9,864	3,111	62,858
Social welfare:											
Aid to aged persons .....	...	1		184			70	22		...	
Aid to unemployed and unemployables .....	...		530	448		7,619	1,386	1,736		6,370	
Mothers' allowances .....	...									...
Child welfare .....	...		481	255		8,144	433	65		258	
Other .....	...	15	383	86	4,660	7,334	593	113	2,720	825	
Total social welfare .....	...	16	1,394	973	4,660	23,097	2,482	1,936	2,720	7,453	44,731

¹ Cities, only.² Cities and municipality of Metropolitan Toronto.³ Included with police and law enforcement.⁴ Information not complete.⁵ Included with Public Health.⁶ Believed to be Total Health expenditures.

TABLE 10. Detail of "Capital Expenditures Provided Out of Revenue", 1956, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
General government	40	—	27	26		1,187	134	131	341	370	
Protection to persons and property	32	—	35	12		1,053	161	238	190	319	
Public works	711	4	223	103		5,721	1,332	1,744	3,412	2,609	
Sanitation and waste removal	51	—	56	5		1,053	50	207	233	319	
Health .....	...	—	1	2		23	21	13	231	42	
Social welfare .....	...	—	13	--		450	7	1	1	23	
Recreation and community services	150	—		1		502	99	180	219	501	
Miscellaneous	40	—	4	15	10,213	33	13	19	15	35	
Schools .....	...	—	65	—	—	—	—	—	287	—	
Total	1,024	4	424	164	10,213	10,022	1,817	2,533	4,929	4,218	35,348

TABLE 11. Consolidated Assets,¹ 1956, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Cash	734	75	4,408	2,706	32,214	19,148	20,191	16,093	24,195	18,683	138,447
Investments	543	1,249	10,314	10,116	19,863	17,480	30,778	19,651	13,027	52,531	175,552
Accounts receivable:											
Sundry (gross)	346	80	4,703	1,482	4,536	25,704	5,870	6,533	7,555	5,321	62,130
Due from province	792	26	508	325	1,745	34,497	5,639	6,486	5,816	1,009	56,843
Due from Dominion	—	—	344	256	—	1,483	126	46	12	18	2,285
Due from special districts	—	—	—	—	—	—	—	39	—	348	387
Taxes receivable (gross)	1,228	576	7,693	7,277	30,337	40,978	11,427	21,074	19,547	5,166	145,303
Property acquired for taxes (gross)	—	—	175	76	2,041	3,097	2,597	6,460	9,083	5,397	28,926
General fixed assets (gross)	17,380	11,790	141,094	106,845	1,386,230	1,295,117	232,351	259,639	510,371	397,501	4,358,318
Due from schools	—	—	—	—	—	1,931	—	—	—	37	1,968
Due from other boards and commissions ..	—	—	—	—	81,306	171,487	—	—	41	—	252,834
Due from trust funds	—	—	2	—	—	—	64	134	349	1	550
Other Assets	533	218	1,503	2,005	69,536	49,477	5,954	5,305	17,921	9,360	161,812
Total assets	21,556	14,014	170,744	131,088	1,627,808	1,660,399	314,997	341,460	607,917	495,372	5,385,355
Deficits and/or extraordinary expenses capitalized	241	435	5,549	1,985	32,188	11,730	2,076	90	950	4,402	59,646
Total	21,797	14,449	176,293	133,073	1,659,996	1,672,129	317,073	341,550	608,867	499,774	5,445,001

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, pages 5 and 6.TABLE 12. Consolidated Liabilities,¹ 1956, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Bank overdrafts and temporary loans	794	814	5,487	5,620	39,813	85,491	14,670	8,075	12,889	3,636	177,289
Accounts payable:											
Sundry	580	86	2,133	2,240	26,395	38,997	4,921	6,252	12,225	6,224	100,053
Due to province	29	—	727	3	7,702	127	135	3,955	1,650 ³	138	14,466
Due to Dominion	1	—	3	15	—	561	2	15	149	115	861
Due to special districts	—	—	—	—	—	—	—	353	—	20	373
Debenture debt (gross)	11,490	6,335	67,144	68,061	793,147	935,495	106,644	83,661	269,502	303,239	2,644,718
Other long-term indebtedness:											
Due to province	1,276	172	840	—	—	—	19	—	317	—	2,624
Due to Dominion Govt. enterprises (C.M.H.C.)	—	—	—	—	—	763	15	113	112	579	1,582
Other	—	—	2,140	25	3,120	3,328	141	—	18	—	8,772
Due to schools	2	—	—	—	—	8,314	—	—	—	627	8,943
Due to other boards and commissions	—	—	—	—	67,842	27,135	—	—	143	227	95,347
Due to trust funds	—	—	64	53	—	—	9	1,627	3,217	2,972	7,942
Other liabilities	190	2	1,963	1,583	46,042	15,308	3,228	3,252	18,851	4,137	94,556
Total liabilities	14,362	7,409	80,501	77,600	984,061	1,115,519	129,784	107,303	319,073	321,914	3,157,526
Surplus (including reserves and investment in capital assets)	7,435	7,040	95,792	55,473	675,935	556,610	187,289	234,247	289,794	177,860	2,287,475
Total	21,797	14,449	176,293	133,073	1,659,996	1,672,129	317,073	341,550	608,867	499,774	5,445,001

¹ Interfund balances, intermunicipal accounts payable eliminated.² See text, pages 5 and 6.³ Includes treasury bills 857.

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1956, by Provinces

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	thousands of dollars										
General government	21	41	118	36	..	9,923	58	310	20	1,183	11,710
Protection to persons and property	—	9	93	192	..	7,029	319	276	418	1,516	9,852
Public works	756	122	1,098	1,924	..	51,901	5,473	4,011	9,976	4,547	79,808
Sanitation and waste removal	282	14	850	612	..	48,165	724	4,213	11,622	3,425	69,907
Health	—	—	54	971	..	5,173	99	1,052	3,360	624	11,333
Social welfare	—	—	1	..	..	3,966	..	..	..	51	4,018
Recreation and community services	103	331	10	241	..	3,179	342	245	400	2,272	7,123
Miscellaneous	—	—	—	849	..	—	1	4	5,829	—	6,683
Schools	—	288	2,700	3,322	..	60,521	4,370	4,497	21,935	18,595	116,228
Utilities and other municipal enterprises	889	33 ²	784 ³	1,108 ²	..	56,893	5,022 ²	3,593	10,690	6,551	85,563
Total	2,051	838	5,708	9,255	..	246,750	16,408	18,201	64,250	38,764	402,225

¹ See introduction page 7, Capital Expenditures.² Includes some sanitation, not separable.³ Includes 72 Caledonia Power and Water Board, and 302 Halifax Public Service Commission.

TABLE 14. Analysis of Debenture Debt, 1956, by Provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Que.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
	thousands of dollars									
General, drainage and local improvements	—	3,600	1,723	3,344	23,026	7,472	21,666	8,173	316,584	—
Schools .....	...	...	579	120	20,219 ¹	2,790	8,396	4,409	206,400	—
							11,878 ²			
Sub-total	—	3,600	2,302	3,464	43,245	10,262	30,062	12,582	206,400	—
							11,878 ²		316,584	
Utilities and other municipal enterprises:										
Water supply systems	6,890	1,000	—	339	9,893	2,698	4,963 ³	3,491 ³	..	..
Electric light and power	—	—	115	100	540	302	1,868	1,347	..	..
Gas supply systems .....	...	...	...	...	...	...	...	...	..	..
Transit systems .....	...	...	...	...	...	...	...	...	..	..
Telephone systems .....	—	—	...	...	...	...	...	...	..	..
Central heating .....	...	...	...	...	...	...	...	...	..	..
Ferries .....	—	—	...	...	164	—	—	74	..	..
Airports	—	—	—	15	...	...	553	162	..	..
Housing .....	—	—	...	...	40	—	918	4	..	..
Cemeteries .....	—	—	—	—	—	—	—	—	..	..
Other	—	—	—	—	—	—	159	—	..	..
Sub-total	6,890	1,000	115	454	10,637	3,000	8,461	5,078	238,559	—
Unclassified	—	—	—	—	—	—	—	—	31,604	—
Total debenture debt	6,890	4,600	2,417	3,918	53,882¹	13,262	38,523	17,660	238,004	—
							11,878 ²		555,143	

¹ Includes 1,094 rural and village school sections.² Estimated debentures issued by local school boards.³ Includes some sanitation; also electric light for city of Moncton.

TABLE 14. Analysis of Debenture Debt, 1956, by Provinces — Concluded

Items	Ont.		Man.		Sask.		Alta.		B.C.		Total serial and sinking fund
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	
	thousands of dollars										
General, drainage and local improvements	291,561	51,043	22,747	10,614	13,683 5,837	17,035	120,690 11,664	5,271	73,148	70,818	1,079,699
Schools	243,404 57,540 ¹	36,619	6,221 14,720	4,650	2,981 18,069	920	3,251 66,398	—	84,257	9,650	803,471
Sub-total	534,965 57,540 ¹	87,662	28,968 14,720	15,264	16,664 23,906	17,955	123,941 78,062	5,271	157,405	80,468	1,883,170
Utilities and other municipal enterprises:											
Water supply systems	81,980	17,861	11,092	6,464	18,303	2,149	33,699	1,750	46,704	16,505	
Electric light and power	51,653	6,883	7,439	21,950	2,312	1,034	12,162	1,050	939	329	
Gas supply systems	316	—	...	...	...	...	421	—	—	9	
Transit systems	72,663	4,649	...	...	1,188	150	2,566	625	—	—	
Telephone systems	4,274	—	3	—	—	—	8,055	1,900	585	—	
Central heating .....	...	...	704	40	—	—	—	—	...	...
Ferries .....	—	—	—	—	...	...	...	...	—	—
Airports	219	—	—	—	—	—	—	—	7	288	
Housing	10,309	2,554	...	...	...	...	...	...	—	—
Cemeteries	30	—	—	—	—	—	—	—	—	—	
Other	1,431	506	—	—	—	—	—	—	—	—	
Sub-total	222,875	32,453	19,238	28,454	21,803	3,333	56,903	5,325	48,235	17,131	729,944
Unclassified	—	—	—	—	—	—	—	—	—	—	31,604
Total debenture debt	757,840 57,540 ¹	120,115	48,206 14,720	43,718	38,467 23,906	21,288	180,844 78,062	10,596	205,640	97,599	2,644,718

¹ Roman Catholic separate schools and public schools in unorganized areas.

TABLE 15. Analysis of Debenture Debt Charges, 1956, by Provinces

—	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	thousands of dollars									
Newfoundland	258	26	42	...	...	...	143	75	28	572
Prince Edward Island	215	76	146	4	—	4	22	7	16	490
Nova Scotia.....	1,294	1,889	142	659	729	496	81	433	396	6,142
New Brunswick.....	..	..	..	..	..	..	..	..	..	3,436
Quebec.....	..	..	..	..	..	..	..	..	..	73,601
Ontario.....	12,022	27,972 ¹		10,194	18,315 ²		7,875	11,617 ¹		87,995
Manitoba	1,441	2,492	598	416	262	534	133	1,529	754	8,936
Saskatchewan	1,164	840	534	767	887		45	943	858	6,183
Alberta.....	2,982	7,048	136	100	175	5,873	—	1,843	2,581	20,949
British Columbia .....	..	..	..	..	..	..	606 ³	422 ³	176 ³	18,024
Total								1,962 ⁴		226,328

¹ Includes sinking fund requirements.² Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.³ Cities of Vancouver and Victoria, only.⁴ Municipalities other than those included in footnote 3.

TABLE 16. Currency of Payment of Debenture Debt, 1956, by Provinces

Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Canada, only	11,490	6,335	57,228	65,041		802,545	86,140	75,662	250,480		1,354,921
London (England) only	—	—	—	—		—	—	1	—		1
London (England) and Canada	—	—	—	—		487	—	537	—		1,024
New York, only	—	—	3,927	2,435		128,364	7,500	6,633	13,268		162,127
New York and Canada	—	—	5,939	585		99	9,290	828	5,669		22,460
London (England), New York and Canada	—	—	—	—		4,000	3,714	—	85		7,799
Unclassified	—	—	—	—	793,147 ¹	—	—	—	—	303,239 ¹	1,096,386 ¹
Total	11,490	6,335	67,144	68,061	793,147	935,495	106,644	83,661	269,502	303,239	2,644,718

¹ Would be largely "Canada, only," though substantial issues have been sold in New York.

TABLE 17. Trust and Agency Funds,¹ 1956, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars									
Assets									
Cash	5	35	578	80	600	352	323	995	2,968
Investments	3	103	94	2,066	16,206	3,671	15,433	1,171	38,747
Due from other funds	—	—	64	53	9	1,627	3,217	2,972	7,942
Other Assets	—	—	1	82	379	1,259	753	133	2,607
Total assets	8	138	737	2,281	17,194	6,909	19,726	5,271	52,264
Liabilities									
Accounts payable	—	—	—	—	53	17	1	—	71
Due to other funds	—	—	2	—	64	134	349	1	550
Other liabilities	—	—	—	3	236	11	322	71	643
Trust and agency fund balances	8	138	735	2,278	16,841	6,747	19,054	5,199	51,000
Total liabilities	8	138	737	2,281	17,194	6,909	19,726	5,271	52,264

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 11 and 12, and are presented here for additional information only.

² City of St. John's only; information for other municipalities is not available.

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. Figures are not available.
- ... Figures are not appropriate or not applicable.
- Nil or zero.
- Amount is too small to be expressed.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

COMMENTARY AND EXPLANATORY NOTES

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors. Several provinces had adopted the original classifications in whole or in part, and several now use the revised ones.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is municipal debentures held by other municipalities or in the sinking funds of the issuing municipalities.

Previous years' statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

These statistics are for the calendar year 1957. In Prince Edward Island, information for eight villages has been included for the first time; Quebec includes information for County Councils, Public Utilities and Trust, Reserve and Agency Funds in 1957. This was not available in 1956. **Also included for the first time are available data of municipalities in the Yukon Territory (Dawson City and Whitehorse), and in the Northwest Territories (Yellowknife and Hay River).** Information on education is for the calendar year for all provinces except rural municipalities in Prince Edward Island where the fiscal year ends June 30, 1958, and Quebec where the fiscal year ends June 30, 1957.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1958.

A reconciliation table has been included to show, where applicable, the adjustments that are made to liabilities reported by the provincial Departments of Municipal Affairs to arrive at total consolidated liabilities as shown in Table 16.

Newfoundland

No information has been included for schools as they are denominational and largely financed by the province, not through local taxation.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick

Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as shown in the municipal

report and those for local school boards at amount of outstanding debenture debt as shown in the municipal report. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec

Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Commission.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises other than water-works are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and the gross debenture debt of Roman Catholic separate schools and public and secondary schools in unorganized areas.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Victoria Water District. General fixed assets of schools are included at the amount "due from schools for debentures" for debenture debt issued by the municipalities and the gross debenture debt issued directly by the school boards of the province.

Yukon Territory

Information has been obtained from the financial statements of cities of Whitehorse and Dawson.

North West Territories

Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 14 and 15. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only

upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Reconciliation tables have been included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as assembled from the reports of the Departments of Municipal Affairs for all provinces except Prince Edward Island and Manitoba, and (b) gross current revenue and expenditure shown in Tables 3 and 5. For the provinces of Prince Edward Island and Manitoba, revenue and expenditure totals are compiled by the Dominion Bureau of Statistics from the reports of individual municipalities.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts, and in New Brunswick for debentures issued for municipally-owned hospitals, although the relative debenture debts are included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, except for an undetermined amount in respect of debentures issued by local school boards in British Columbia.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

There is no local taxation for education; except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government. Cost of police, health and social welfare services is borne by the province except for minor amounts in some municipalities.

Prince Edward Island

In municipalities where statements of receipts are used adjustments have been made to eliminate non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), special area or district charges and joint expenditure boards or committees". School taxation is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick

Taxes levied by city and town school boards are included.

Quebec

Municipal revenues and expenditures have been supplemented by school tax revenues, and by investment earnings of the Montreal Metropolitan Commission.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1957, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund, Greater Winnipeg Sanitary District and the Greater Winnipeg Water District along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory

Information has been obtained from the financial statements of cities of Whitehorse and Dawson.

Northwest Territories

Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba, Saskatchewan, Alberta and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for the city of St. John's. New debenture issues for other municipalities.

Prince Edward Island

Capital expenditures for Charlottetown, Summerside and village of O'Leary.

Nova Scotia

Capital expenditures for cities of Halifax and Sydney, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns, municipalities and villages, and Bridgewater Public Service Commission.

New Brunswick

Capital expenditures for all municipalities and city of Moncton school board; new issues for Saint John city schools and total cost of school projects, less grants for cities of Fredericton and Edmundston and rural and regional schools.

Quebec

No information available except for schools.

Ontario

Municipal capital expenditures based on sample survey of municipalities; outlays from school capital

funds as shown in the Department of Education Report. Ontario Municipal Board approvals amounted to \$258,634,000.

Manitoba

Capital expenditures for Winnipeg (other than for schools) and for Brandon. For other municipalities capital disbursements or new debenture issues; net increase in school debenture debt adjusted for retirements; and debenture approvals for Hospital and Medical Nursing Unit Districts.

Saskatchewan

Capital expenditures for all municipalities and schools, new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for city of Calgary; capital disbursements for Edmonton; debenture sales for other cities; net increase in debenture debt adjusted for retirements, for remaining municipalities; municipal borrowings for hospital districts and schools.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Greater Vancouver Sewerage and Drainage District.

Yukon Territory

New debenture issue for city of Whitehorse.

Northwest Territories

Capital expenditures for municipal district of Yellowknife.

December 2, 1959.

STATISTICAL TABLES

TABLE 1. Population and Area of Organized Municipalities, 1957, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5,250,709	780,105	844,365	1,010,657	1,108,666	14,965,667	3,421	4,042	14,973,130	1
5,319,699	..	853,338	1,090,245	1,192,933	..	..	..	..	2
25,872	16,074 ¹	..	..	812 ²	..	..	..	..	3
..	18,767 ¹	66,114	40,250	1,177 ²	..	..	..	..	4

² Information not complete.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1957, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ³	Yukon ⁴	N.W.T. ⁵	No.
thousands of dollars								
..	5,278,894	518,366 ⁶	265,668 ⁷	709,997 ⁸	937,963 ⁹	287	..	1
..	1,768,633	367,191	760,021	606,773	477,973	230	..	2
6,448,193	7,047,527	885,557	1,025,689	1,316,770	1,415,936	517	3,288	3
..	874,204	38,569	50,962	61,649	..	—	2,092	4
...	...	7,283	...	48,722	...	...	...	5
—	—	—	294 ¹²	—	—	—	—	6
6,448,193	7,921,731 ¹¹	931,409	1,076,945	1,427,141	1,415,936	517	5,380	7
..	1,036,345	..	516,692	185,961	1,252,953	..	..	8
..	281,366	..	43,631	71,752	96,984	..	..	9
1,866,895	1,317,711	..	560,323	257,713	1,349,937	..	513	10
—	6,521	..	—	—	—	..	—	11
1,866,895 ¹⁵	1,324,232 ¹⁴	165,327 ¹⁶	560,323	257,713 ¹⁴	1,349,937 ¹⁷	..	513	12
..	252,924	..	31,683	44,988	110,834	..	513	13
..	176,300	..	33,776	45,576	65,405	..	—	14
..	367,935	..	67,297	110,120	200,449	..	—	15
..	797,159	..	132,756	200,684	376,688	..	513	16
..	255,946	..	427,567	57,029	73,889	..	—	17
1,866,895 ¹⁵	1,053,105 ¹⁴	165,327 ¹⁶	560,323	257,713 ¹⁴	450,577 ¹⁸	..	513	18

⁹ Valuation of improvements, the total value of which was 2,190,917 and the maximum value at which they could be taxed was 1,377,485.¹⁰ Excludes 34,615 on which school taxes only are levied.¹¹ Excludes 37,481 assessment in unorganized areas on which school taxes only are levied.¹² Special franchise on which the taxation is classified "real property" in Table 3.¹³ Personal property.¹⁴ Information not complete.¹⁵ Includes 140,605 permissive exemptions.¹⁶ Excludes rural municipalities; information not available.¹⁷ Consists of 450,577 valuation of wholly exempted properties and 899,360 partial statutory and permissive exemptions.¹⁸ Excludes 899,360 partial statutory and permissive exemptions.

TABLE 3. Gross Current Revenue, 1957, by Provinces(See Table 9, for details of contributions, grants and subsidies.)
(See Table 8, for analysis of debenture debt charges recoverable.)

No.	Items	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Taxation:					
Municipal purposes:					
1	Real property	1,701	427	9,851	2,605
2	Personal property	7	159	2,462	3,887
3	Business	676	205	1,310	1,463
4	Poll	100	125	946	1,914
5	Amusement	120	...	...	...
6	Sales	342	...	...	...
7	Household and tenant .....	...	...	268	193
8	Other	18 ³	—	—	105 ³
9	Total general taxation	2,964	916	14,837	10,167
10	Special assessments (owners' share) and charges	—	10	170	81
11	Total municipal purposes	2,964	926	15,007	10,248
12	School purposes ⁴ .....	...	1,065	12,471	13,337
13	Total taxation	2,964	1,991	27,478	23,585
14	Licences and permits	99	42	331	226
15	Interest, tax penalties, etc.	1	12	311	196
Contributions, grants and subsidies:					
16	Governments ⁷	843	192	3,642	4,721
17	Government enterprises	146	114	733	473
18	Other	128	1	6	121
19	Debenture debt charges recoverable ⁸	272	42	943	1,091
20	Miscellaneous revenue	402	46	1,168	674
21	Total gross current revenue	4,855	2,440	34,612	31,087
22	Surplus from previous years	58	12	625	125
23	Total	4,913	2,452	35,237	31,212
24	Deficit	224	8	443	80
25	Total	5,137	2,460	35,680	31,292

¹ Included with real property.² Estimated.³ Telephone tax.⁴ Local taxation for education levied by municipalities or school districts.**TABLE 4. Municipal Taxation, 1957, by Provinces**

No.	Items	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Tax Levies:					
1	General, including schools	2,964	1,981	27,308	23,504
2	Special assessments (owners' share) and charges	—	10	170	81
3	Total taxation revenue	2,964	1,991	27,478	23,585
4	Tax collections ¹	2,793	1,985	26,557	22,625
5	Percentage of current levy	94.23	99.70	96.65	95.93
6	Taxes receivable, current and arrears	1,432	556	8,275	8,504
7	Percentage of current levy	48.31	27.93	30.12	36.06

¹ Includes some small amounts added to tax rolls for collection.

TABLE 3. Gross Current Revenue, 1957, by Provinces

(See Table 9, for details of contributions, grants and subsidies.)

(See Table 8, for analysis of debenture debt charges recoverable.)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
82,010	207,306	23,163	29,135	35,797	42,761	434,756	132	135	435,023	1
..	...	¹	...	1,608	...	8,123	...	...	8,123	2
16,000 ²	25,701 ²	4,127	1,452 ²	4,309	2,715	57,958	...	--	57,958	3
...	181	12	735	87	...	4,100	...	8	4,108	4
2,400 ²	...	...	315	...	...	2,835	...	...	2,835	5
34,897	...	381	403	...	...	36,023	...	...	36,023	6
...	...	...	...	...	...	461	...	...	461	7
1,695	—	—	545	—	613	2,976	—	—	2,976	8
137,002	233,188	27,683	32,585	41,801	46,089	547,232	132	143	547,507	9
14,276	15,056	4,014	1,624	6,855	4,182	46,268	—	32	46,300	10
151,278	248,244	31,697	34,209	48,656	50,271	593,500	132	175	593,807	11
101,961 ³	187,067	23,034 ⁶	32,637	35,646	36,829	444,047	...	113	444,160	12
253,239	435,311	54,731	66,846	84,302	87,100	1,037,547	132	288	1,037,967	13
5,224	6,040	1,155	1,640	1,911	5,051	21,719	31	9	21,759	14
3,560	4,497	965	1,163	1,481	1,560	13,746	3	2	13,751	15
6,439	93,890	8,448	7,033	19,666	19,026	163,900	82	186	164,168	16
16,795	4,734	2,264	3,936	5,833	2,419	37,447	4	—	37,451	17
662	1,526	630	339	89	347	3,849	—	—	3,849	18
20,496	27,911	3,317	2,360	5,376	3,412	65,220	—	—	65,220	19
12,198	24,003	1,820	3,690	6,887	8,956	59,844	21	7	59,872	20
318,613	597,912	73,330	87,007	125,545	127,871	1,403,272	273	492	1,404,037	21
—	7,607	790	158	312	560	10,247	—	—	10,247	22
318,613	605,519	74,120	87,165	125,857	128,431	1,413,519	273	492	1,414,284	23
4,258	2,210	613	1,035	962	395	10,228	—	4	10,232	24
322,871	607,729	74,733	88,200	126,819	128,826	1,423,747	273	496	1,424,516	25

⁵ Real property 84,837; sales tax 17,124.⁶ Levies made by resident administrator in unorganized areas not available.⁷ See Table 10 for provincial grants to school boards.⁸ See text, Revenues and Expenditures, page 7, paragraph 1.**TABLE 4. Municipal Taxation, 1957, by Provinces**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
238,963	420,255	50,717	65,222	77,447	82,918	991,279	132	256	991,667	1
14,276	15,056	4,014	1,624	6,855	4,182	46,268	—	32	46,300	2
253,239	435,311	54,731	66,846	84,302	87,100	1,037,547	132	288	1,037,967	3
..	428,610	53,339	66,585	83,226	86,996	..	120	253	..	4
..	98.46	97.46	99.61	98.72	99.88	..	90.91	87.85	..	5
31,455	47,250	12,196	19,972	20,299	5,017	154,956	52	73	155,081	6
12.42	10.85	22.28	29.88	24.08	5.76	..	39.39	25.35	..	7

TABLE 5. Gross Current Expenditure, 1957, by Provinces
 (See Table 11, for details of expenditures for protection, health and social welfare.)
 (See Table 12, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
General government.....	639	146	2,553	2,438	28,406	38,053	4,420
Protection to persons and property.....	262	237	4,466	3,292	39,312	72,705	8,006
Public works	1,423	237	2,060	2,022	44,815	87,956	11,605
Sanitation and waste removal	478	6	831	409	8,249	26,990	2,594
Health	11	10	2,970	1,549	15,584	22,807	3,732
Social welfare .....	...	17	1,479	1,022	3,557	26,365	2,822
Education .....	...	1,036	10,997	11,113	68,004	155,488	21,270
Recreation and community services	164	56	825	596	8,814	18,631	1,530
Debt charges:							
Debenture ¹	707	534	6,330	5,852	85,273	94,277	10,062
Other	166	63	863	469	3,450	15,132	129
Utilities and other municipal enterprises (deficits and levies)	223	—	27	363	2,890	2,112	838
Provision for reserves	19	20	569	523	2,846	6,283	2,021
Capital expenditure out of revenue.....	814	7	510	211	6,366	17,448	2,581
Joint or special expenditures	—	—	—	—	—	4,062	327
Miscellaneous expenditures.....	70	13	359	685	1,745	6,704	450
Total gross current expenditure	4,976	2,382	34,839	30,544	319,311	595,013	72,387
Deficits from previous years	—	—	157	128	—	1,071	1,031
Total	4,976	2,382	34,996	30,672	319,311	596,084	73,418
Surplus	161	78	684	620	3,560	11,645	1,315
Total	5,137	2,460	35,680	31,292	322,871	607,729	74,733
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
General government.....	5,763	6,750	8,680	97,848	57	54	97,959
Protection to persons and property.....	5,276	11,663	18,776	163,995	60	27	164,082
Public works	18,351	19,441	12,420	200,330	58	53	200,441
Sanitation and waste removal	2,151	4,324	4,403	50,435	34	1	50,470
Health	4,762	10,372	3,408	65,205	—	12	65,217
Social welfare	2,476	3,048	7,893	48,679	—	18	48,697
Education	31,069	28,083	34,438	361,498	...	113	361,611
Recreation and community services	2,283	3,516	5,417	41,832	8	11	41,851
Debt charges:							
Debenture ¹	7,584 ²	24,652 ²	19,364	254,635	44	10	254,689
Other	505	504	641	21,922	—	—	21,922
Utilities and other municipal enterprises (deficits and levies)	320	1,881	1,190	9,844	1	25	9,870
Provision for reserves	1,543	985	1,092	15,901	2	22	15,925
Capital expenditure out of revenue.....	2,963	5,859	5,964	42,723	—	70	42,793
Joint or special expenditures	—	506	334	5,229	—	—	5,229
Miscellaneous expenditures.....	1,252	2,433	1,105	14,816	7	14	14,837
Total gross current expenditure	86,298	124,017	125,125	1,394,892	271	430	1,395,593
Deficits from previous years	86	116	6	2,595	—	—	2,595
Total	86,384	124,133	125,131	1,397,487	271	430	1,398,188
Surplus	1,816	2,686	3,695	26,260	2	66	26,328
Total	88,200	126,819	128,826	1,423,747	273	496	1,424,516

¹ See text, Revenues and Expenditures, page 7, paragraphs 1 and 3.

² Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Reconciliation of Gross Current Revenue with Reports of Departments of Municipal Affairs for Fiscal Year Ended December 31, 1957

	Nfld.	P.E.I.	N.S.	N. B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
thousands of dollars										
Current revenue assembled from Departments of Municipal Affairs reports	4,885	...	34,984	33,215	217,155	618,649	...	84,749	128,895	119,705
To arrive at "gross current revenue":										
Add:										
Local authorities not included in current revenue:										
Local school authorities			—	—	101,961	1,184		—	208	7,640
Other	214 ¹		—	—	2,849 ²	—		—	—	2,263 ³
Debenture debt charges recoverable			943	78	—	—		2,360	—	86
Revenue deducted from expenditure			—	71	—	—		—	—	—
Other revenue not reported by Departments of Municipal Affairs			70 ⁴	—	—	—		—	—	—
Deduct:										
Interfund eliminations	—		196	—	—	—		—	—	—
Intermunicipal transfers	—		1,189	2,272	3,352	21,921		—	165	558
Debenture debt charges recoverable not applicable	—		—	—	—	—		—	552	—
Utility revenue included in current revenue	—		—	—	—	—		—	195	—
Grants received for school purposes	—		—	—	—	—		—	2,646 ⁵	—
Contra to capital expenditure for utilities included in current expenditure	—		—	5	—	—		—	—	1,265
Taxes paid on municipally owned property	—		—	—	—	—		102	—	—
To show utility operations on a net basis	174		—	—	—	—		—	—	—
Other	70 ⁶		—	—	—	—		—	—	—
Gross current revenue per Table 3.....	4,855	2,440⁷	34,612	31,087	318,613	597,912	73,330⁷	87,007	125,545	127,871

¹ Water and Sewerage Corporation of Greater Corner Brook.² Montreal Metropolitan Commission.³ Greater Vancouver and Greater Victoria Water Districts.⁴ Recoveries of debenture debt charges from recreation and community centres and hospitals.⁵ Included in revenue of counties.⁶ Tax abatements 68, miscellaneous 2.⁷ Compiled by Dominion Bureau of Statistics.**TABLE 7. Reconciliation of Gross Current Expenditure with Reports of Departments of Municipal Affairs for Fiscal Year Ended December 31, 1957**

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
thousands of dollars										
Current expenditure assembled from Departments of Municipal Affairs reports	5,004	...	35,320	32,643	217,956	615,749	...	84,039	127,368	117,062
To arrive at "gross current expenditure":										
Add:										
Local authorities not included in current expenditure:										
Local school authorities	—		—	—	101,961	1,184		—	208	7,640
Other	—		—	—	2,766 ¹	—		—	—	4
Debenture debt charges re utilities	—		943	78	—	—		2,360	—	86
Debenture debt charges not included in current expenditure	214		70 ²	—	—	—		—	—	2,263 ³
Revenue deducted from expenditure	—		—	71	—	—		—	—	—
Deduct:										
Interfund eliminations	—		196	—	—	—		—	—	—
Intermunicipal transfers	—		1,189	2,243	3,372	21,920		—	166	558
Contra to debenture debt charges recoverable not applicable	—		—	—	—	—		—	552	—
Utility expenditure included in current expenditure	174		—	—	—	—		—	195	—
Grants to local school authorities	—		—	—	—	—		—	2,646	—
Capital expenditure for utilities included in current expenditure	—		—	5	—	—		—	—	1,265
Taxes paid on municipally owned property	—		—	—	—	—		102	—	—
Duplication of expenditure of municipal homes	—		109	—	—	—		—	—	107 ⁴
Adjustment to debenture debt charges	—		—	—	—	—		—	—	—
Tax abatements	68		—	—	—	—		—	—	—
Gross current expenditure per Table 5	4,976	2,382⁵	34,839	30,544	319,311	595,013	72,387⁵	86,297	124,017	125,125

¹ Montreal Metropolitan Commission.² Recreation and community centres, and hospitals.³ Greater Vancouver and Greater Victoria Water Districts.⁴ Debenture debt charges of city of Victoria Water Distribution System reported in excess of actual.⁵ Compiled by Dominion Bureau of Statistics.

TABLE 8. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1957, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	thousands of dollars						
Newfoundland	151	101	20	—	—	—	272
Prince Edward Island	20	7	15	—	—	—	42
Nova Scotia	472	452	19	—	—	—	943
New Brunswick	562	406	123	—	—	—	1,091
Quebec .....	..	..	..	..	..	..	20,496
Ontario	9,817	13,274 ¹	—	1,883	2,937 ¹	—	27,911
Manitoba	1,669	887	761	—	—	—	3,317
Saskatchewan	1,174	990	196	—	—	—	2,360
Alberta	2,089	3,078	209	—	—	—	5,376
British Columbia	615 ²	346 ²	211 ³	—	—	—	3,412
		2,240 ³					
Sub-total							65,220
Yukon Territory	—	—	—	—	—	—	—
Northwest Territories	—	—	—	—	—	—	—
Total							65,220

¹ Includes sinking fund requirements.² Cities of Vancouver and Victoria, only.³ Municipalities other than those included in footnote 2.

TABLE 9. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1957, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
	thousands of dollars						
Governments:							
Dominion	33	70	1,899	912	1,700	9,443	944
Province	810	122	1,743	3,809	4,739	78,420	7,504
Other municipalities	—	—	—	—	—	6,027	—
Total governments	843	192	3,642	4,721	6,439	93,890	8,448
Government enterprises:							
Dominion	—	3	232	173	—	1,168	615
Province	—	—	54	—	—	2,018	431
Own municipality	146	111	447	300	16,795	1,548	1,218
Other municipalities	—	—	—	—	—	—	—
Total government enterprises	146	114	733	473	16,795	4,734	2,264
Other contributions, etc.	128	1	6	121	662	1,526	630
Total	1,117	307	4,381	5,315	23,896	100,150	11,342
Analysis by purpose:							
Public works	171	—	—	187	4,019	41,536	2,811
Health	1	—	—	—	—	279	1,165
Social welfare	—	—	—	24	—	9,575	1,597
Other	945	307	4,381	5,104	19,877	48,760	5,769
Total	1,117	307	4,381	5,315	23,896	100,150	11,342
	Sask.	Alta.	R.C.	Sub-total	Yukon	N.W.T.	Total
Governments:							
Dominion	94	648	1,577	17,320	25	30	17,375
Province	6,939	19,018	17,449	140,553	57	156	140,766
Other municipalities	—	—	—	6,027	—	—	6,027
Total governments	7,033	19,666	19,026	163,900	82	186	164,168
Government enterprises:							
Dominion	316	411	407	3,325	—	—	3,325
Province	261	96	170	3,030	—	—	3,030
Own municipality	3,359	5,326	1,842	31,092	4	—	31,096
Other municipalities	—	—	—	—	—	—	—
Total government enterprises	3,936	5,833	2,419	37,447	4	—	37,451
Other contributions, etc.	339	89	347	3,849	—	—	3,849
Total	11,308	25,588	21,792	205,196	86	186	205,468
Analysis by purpose:							
Public works	5,027	3,871	361	57,983	2	93	58,078
Health	81	2,729	155	4,410	—	—	4,410
Social welfare	1,708	1,095	5,517	19,516	—	14	19,530
Other	4,492	17,893	15,759	123,287	84	79	123,450
Total	11,308	25,588	21,792	205,196	86	186	205,468

TABLE 10. Provincial Grants for Schools Operated by Local Authorities¹

	Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ^{3,4}	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
	thousands of dollars													
Fiscal year ended March 31, 1958 ....	...	1, 176	11, 221	7, 596	61, 140	98, 534	11, 959	17, 371	44, 423	40, 084	293, 504	—	70	293, 574
Fiscal year ended March 31, 1957 ....	...	1, 134	11, 412	7, 406	53, 917	79, 959	9, 580	13, 428	36, 085	37, 073	249, 994	—	64	250, 058
Fiscal year ended March 31, 1956 ....	...	989	8, 407	6, 783	40, 501	69, 578	8, 861	11, 460	31, 507	40, 581	218, 667	—	73	218, 740

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 10 of "Financial Statistics of Provincial Governments—Revenue and Expenditure."

² Elementary and secondary schools are operated by religious denominations. Grants to these authorities were as follows: fiscal year ended March 31, 1958, 8,665; 1957, 7,931; 1956, 7,078.

³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

⁴ In addition, the following expenditures were made by the provincial government to meet debt charges of various school corporations assumed by the province: fiscal year ended March 31, 1958, 4,731; 1957, 3,735; 1956, 3,139.

TABLE 11. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1957, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
	thousands of dollars													
Protection:														
Fire.....	122	71	1, 886	1, 321	12, 569	15, 075 ¹	3, 275	1, 997	3, 860 ¹	7, 117	47, 293	53	18	47, 364
Police and law enforcement	6	116	2, 042	1, 437	23, 476	31, 369 ²	3, 528	2, 038	4, 352 ¹	9, 293	77, 657			77, 657
Corrections .....	...	—		172	..	..³			3		175			175
Street lighting	118	49	423	272	3, 267	2, 716 ¹	663	708	670 ¹	1, 180 ⁴	10, 066	5	6	10, 077
Other	16	1	115	90	—	23, 545	540	530	2, 781	1, 186	28, 804	2	3	28, 809
Total protection	262	237	4, 466	3, 292	39, 312	72, 705	8, 006	5, 276	11, 663	18, 776	163, 995	60	27	164, 082
Health:														
General.....	...	..⁵		1	..	..⁵	61	17	..	..⁵	..	..	—	..
Public.....	10	8	246	139	5, 621	7, 305	287	414	..	1, 385	..	..	2	..
Medical, dental and allied services....	1	..	..⁵	71	..	..⁵	461	2, 824	..	257	..	..	—	..
Hospital care.....	...	2	2, 724	1, 338	9, 963	15, 502	2, 923	1, 507	..	1, 766	..	..	10	..
Total health.....	11	10	2, 970	1, 549	15, 584	22, 807	3, 732	4, 762	10, 372	3, 408	65, 205	..	12	65, 217
Social welfare:														
Aid to aged persons .....	...			166			77	146		...	..	..	—	..
Aid to unemployed and unemployables .....	...	2	661	474		8, 716	1, 639	2, 097		6, 819	..	..	..	..
Mothers' allowances.....	...								...	...	..	..	..	..
Child welfare.....	...		504	288		8, 985	419	66	...	213	..	..		..
Other.....	...	15	314	94	3, 557	8, 664	687	167	3, 048	861	..	..	18	..
Total social welfare.....	...	17	1, 479	1, 022	3, 557	26, 365	2, 822	2, 476	3, 048	7, 893	48, 679	..	18	48, 697

¹ Cities only.

² Cities and municipality of Metropolitan Toronto.

³ Included with police and law enforcement.

⁴ Information not complete.

⁵ Included with Public Health.

TABLE 12. Detail of "Capital Expenditures Provided Out of Revenue", 1957, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
	thousands of dollars													
General government.....	27	—	10	22		1, 121	121	172	661	590		—	1	
Protection to persons and property.....	21	4	30	48		1, 373	186	289	168	420		—	1	
Public works	290	3	215	128		10, 832	1, 943	1, 962	4, 127	3, 865		—	60	
Sanitation and waste removal	434	—	71	—		2, 774	136	240	179	342		—	—	
Health .....	...	—	—	—		33	5	14	77	75		—	—	
Social welfare .....	...	—	11	—		120	5	10	..	22		—	—	
Recreation and community services	42	—		8		1, 154	100	252	266	556		—	8	
Miscellaneous	—	—	3	5	6, 366	41	85	24	19	94		—	—	
Schools .....	...	—	170	—	—	—	—	—	362	—		—	—	
Total	814	7	510	211	6, 366	17, 448	2, 581	2, 963	5, 859	5, 964	42, 723	—	70	42, 793

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1957, by Provinces

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
General government	63	24	105	65	..	6,894	3
Protection to persons and property	—	9	253	56	..	3,432	177
Public works	2,348	86	2,040	1,389	..	95,383	5,929
Sanitation and waste removal	—	22	757	380	..	34,276	1,654
Health .....	...	—	—	1,495	..	7,488	433
Social welfare .....	...	—	—	—	..	2,050	60
Recreation and community services	—	22	19	82	..	1,827	99
Miscellaneous	—	—	—	198	..	3,201	1
Schools .....	...	899	4,862	3,707	52,238	73,702	3,992
Utilities and other municipal enterprises	581 ²	24 ²	771 ³	1,207 ²	..	41,031	5,724 ²
Total	2,992	1,086	8,807	8,579	52,238¹	269,284	18,072
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
General government	109	—	425	7,688	—	—	7,688
Protection to persons and property	387	502	1,367	6,183	—	16	6,199
Public works	3,258	11,019	9,033	130,485	—	40	130,525
Sanitation and waste removal	3,849	14,401	6,970	62,309	—	—	62,309
Health	1,060	7,658	2,001	20,135	—	—	20,135
Social welfare	200	—	—	2,310	—	—	2,310
Recreation and community services	480	835	4,825	8,189	—	—	8,189
Miscellaneous	389	4,403	64	8,256	—	—	8,256
Schools	4,709	18,386	21,676	184,171	—	—	184,171
Utilities and other municipal enterprises	4,312	10,762	5,763	70,175	1,000	—	71,175
Total	18,753	67,966	52,124	499,901	1,000⁴	56⁵	500,957

¹ See introduction page 8, Capital Expenditures.² Includes some sanitation, not separable.³ Includes 70 Caledonia Power and Water Board, 442 Halifax Public Service Commission, and 102 Bridgwater Public Service Commission.⁴ Whitehorse city only.⁵ Yellowknife only.TABLE 14. Consolidated Assets,¹ 1957, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.
thousands of dollars							
Cash	1,104	339	2,404	2,378	31,516	23,795	24,779
Investments	634	1,450	12,615	11,201	24,531	23,789	30,318
Accounts receivable:							
Sundry (gross)	595	99	5,278	1,604	8,682	22,937	6,537
Due from province	749	—	789	350	3,341	36,473	8,334
Due from Dominion	—	—	80	185	40	2,366	169
Due from special districts	—	—	—	—	—	—	—
Taxes receivable (gross)	1,432	556	8,275	8,504	31,455	47,250	12,196
Property acquired for taxes (gross)	—	—	202	94	1,755	2,910	2,676
General fixed assets (gross)	20,605	13,838	153,654	129,948	1,560,598	1,456,320	252,512
Due from schools .....	...	—	—	—	—	2,529	—
Due from other boards and commissions	—	—	—	—	1,577	177,115	—
Due from trust funds	—	—	—	—	—	—	21
Other Assets	769	89	1,855	2,358	212,718	46,038	5,794
Total assets	25,888	16,371	185,152	156,622	1,876,213	1,841,522	343,336
Deficits and/or extraordinary expenses capitalized	490	187	5,536	2,479	39,104	23,132	1,629
Total	26,378	16,558	190,688	159,101	1,915,317	1,864,654	344,965
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
Cash	21,245	25,992	20,931	154,483	60	44	154,587
Investments	20,099	11,376	55,423	191,436	—	—	191,436
Accounts receivable:							
Sundry (gross)	6,754	8,703	6,798	67,987	88	54	68,129
Due from province	6,419	8,265	1,473	66,193	2 ⁴	61 ⁵	66,256
Due from Dominion	55	—	95	2,990	—	—	2,990
Due from special districts	2	—	260	262	—	—	262
Taxes receivable (gross)	19,972	20,299	5,017	154,956	52	73	155,081
Property acquired for taxes (gross)	6,132	8,541	4,608	26,918	—	—	26,918
General fixed assets (gross)	287,432	580,446	443,980	4,899,333	1,117	2,926	4,903,376
Due from schools	—	—	43	2,572	—	—	2,572
Due from other boards and commissions	—	63	—	178,755	—	—	178,755
Due from trust funds	110	426	4	561	—	—	561
Other Assets	5,768	27,280	10,104	312,773	3	12	312,788
Total assets	373,988	691,391	548,736	6,059,219	1,322	3,170	6,063,711
Deficits and/or extraordinary expenses capitalized	102	948	5,505	79,112	6	—	79,118
Total	374,090	692,339	554,241	6,138,331	1,328	3,170	6,142,829

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, page 6.³ Territorial government.

TABLE 15. Consolidated Liabilities,¹ 1957, By Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.
thousands of dollars							
Bank overdrafts and temporary loans.....	626	246	8,286	6,764	65,756	92,811	17,261
Accounts payable:							
Sundry.....	772	127	2,204	2,496	30,207	50,162	5,676
Due to province.....	64	—	795	6	12,956	318	216
Due to Dominion.....	1	—	4	12	—	477	3
Due to special districts.....	—	—	—	—	—	—	—
Debtenture debt (gross).....	15,030	7,641	69,425	75,221	891,637	1,079,846	113,470
Other long-term indebtedness:							
Due to province.....	611	162	1,377	—	—	850	57
Due to Dominion Govt. enterprises (C.M.H.C.).....	—	—	—	—	—	1,669	9
Other.....	287	4	2,313	18	3,395	3,228	859
Due to schools.....	—	—	—	—	—	11,449	—
Due to other boards and commissions.....	—	—	—	—	392	17,193	—
Due to trust funds.....	—	—	62	37	—	—	16
Other liabilities.....	225	4	2,422	1,423	53,036	20,607	3,621
Total liabilities.....	17,616	8,184	86,888	85,977	1,057,379	1,278,610	141,188
Surplus (including reserves and investment in capital assets).....	8,762	8,374	103,800	73,124	857,938	586,044	203,777
Total.....	26,378	16,558	190,688	159,101	1,915,317	1,864,654	344,965
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
Bank overdrafts and temporary loans.....	6,119	13,010	8,427	219,306	—	—	219,306
Accounts payable:							
Sundry.....	6,984	10,244	7,813	116,685	8	18	116,711
Due to province.....	4,041	1,596 ³	530	20,522	48 ⁴	—	20,570
Due to Dominion.....	31	113	147	788	—	—	788
Due to special districts.....	344	—	47	391	—	—	391
Debtenture debt (gross).....	96,196	315,171	328,428	2,992,065	1,046	105	2,993,216
Other long-term indebtedness:							
Due to province.....	—	306	11	3,374	—	10 ⁴	3,384
Due to Dominion Govt. enterprises (C.M.H.C.).....	80	79	483	2,320	—	—	2,320
Other.....	—	16	35	10,155	—	—	10,155
Due to schools.....	—	—	10	11,459	18	63	11,540
Due to other boards and commissions.....	—	604	207	18,396	—	—	18,396
Due to trust funds.....	1,655	3,217	2,782	7,769	—	—	7,769
Other liabilities.....	3,881	21,256	4,845	111,320	10	—	111,330
Total liabilities.....	119,331	365,612	353,765	3,514,550	1,130	196	3,515,876
Surplus (including reserves and investment in capital assets).....	254,759	326,727	200,476	2,623,781	198	2,974	2,626,953
Total.....	374,090	692,339	554,241	6,138,331	1,328	3,170	6,142,829

¹ Interfund balances, intermunicipal accounts payable eliminated.² See text, page 6.³ Includes treasury bills 819.⁴ Territorial government.

TABLE 16. Reconciliation of Consolidated Liabilities With Reports of Departments of Municipal Affairs for Fiscal Year Ended December 31, 1957.

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
thousands of dollars										
Total liabilities reported for municipalities by Departments of Municipal Affairs.....	29,509	...	193,153	156,206	1,684,700	2,019,527	...	279,857	617,223	476,502
Additions:										
Liabilities not included in departmental reports on municipalities:										
Local school authorities.....	—	—	—	—	600,371	61,819	—	123,405	185,188	80,335
Municipal enterprises.....	—	—	3,825	21,016	—	—	—	—	—	9,895
Special municipal activities.....	—	—	—	—	50,549	—	—	557	5,214	61,883
Substitution from city reports.....	—	—	59,060 ¹	—	—	—	—	—	—	—
Other.....	560 ²	—	14,938 ³	87 ⁴	—	2,965 ⁵	—	67 ⁶	—	55 ⁴
Deductions:										
Intermunicipal eliminations.....	—	—	143	2,214	44,664	51,138	—	11,305	5	3,264
Interfund eliminations.....	3,683	—	13,581	15,994	375,224	168,279	—	13,238	112,299	71,165
Trust funds.....	8	—	—	—	—	—	—	1,084	—	—
Revenue fund liabilities of hospitals.....	—	—	—	—	—	—	—	—	2,751	—
Cash-overdraft adjustment.....	—	—	—	—	—	—	—	—	230	—
Duplication of school debenture debt.....	—	—	—	—	—	—	—	4,169 ⁷	—	—
Other duplication of debt.....	—	—	—	—	415 ⁸	—	—	—	—	—
Surplus, reserves and investment in capital assets..	8,762	—	103,800	73,124	857,938	586,284	—	254,759	326,728	200,476
Liabilities reported by Department of Municipal Affairs for which substitution is made from city reports ..	—	—	66,564 ¹	—	—	—	—	—	—	—
Total consolidated liabilities for Table 15.....	17,616	8,184⁹	86,888	85,977	1,057,379	1,278,610	141,188⁹	119,331	365,612	353,765

¹ City of Halifax.² Sinking fund—City of St. John's.³ Increase in general fixed assets of Halifax city report to agree with Department of Municipal Affairs Report.⁴ Added from city reports.⁵ Windsor Debenture Trust 2,952; adjustments from city reports 13.⁶ Adjusting deficits netted against surplus.⁷ Included in both municipal and education reports.⁸ Quebec city—duplicate reporting of reserve fund balances.⁹ Compiled by Dominion Bureau of Statistics.

TABLE 17. Analysis of Debenture Debt, 1957, by Provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.		Man.	
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
thousands of dollars														
General, drainage and local improvements.....	1,726	5,100	1,932	3,637	25,581	7,216	24,579	8,483	365,397		326,766	76,739	24,157	12,567
Schools.....	...	...	557	815	22,454	2,757	25,832	2,631	236,493	—	265,998 61,818 ¹	68,028	7,444 16,015	4,450
Sub-total.....	1,726	5,100	2,489	4,452	48,035	9,973	50,411	11,114	236,493 365,397		592,764 61,818 ¹	144,767	31,601 16,015	17,017
Utilities and other municipal enterprises:														
Water supply systems.....	7,204	1,000	—	327	8,348	2,234	5,080 ²	3,523 ²	..	..	82,839	36,505	12,525	6,464
Electric light and power	—	—	258	100	516	143	1,802	1,400	..	..	51,451	11,694	7,595	21,050
Gas supply systems.....	...	...	—	—	...	...	—	—	..	..	287	—	—	—
Transit systems.....	—	—	—	—	...	...	—	—	..	..	71,229	4,649	—	—
Telephone systems.....	—	—	—	—	...	...	—	—	..	..	4,391	—	2	—
Central heating.....	...	...	—	—	...	...	—	—	..	..	—	—	1,161	40
Ferries.....	—	—	—	—	146	—	—	74	..	..	—	—	—	—
Airports.....	—	—	—	15	...	...	510	162	..	..	133	—	—	—
Housing.....	—	—	—	—	30	—	944	49	..	..	9,955	3,006	—	—
Cemeteries.....	—	—	—	—	—	—	—	—	..	..	31	—	—	—
Parking authorities.....	—	—	—	—	—	—	—	—	—	—	1,244	2,969	—	—
Other.....	—	—	—	—	—	—	152	—	..	..	114	—	—	—
Sub-total.....	7,204	1,000	258	442	9,040	2,377	8,488	5,208	260,122		221,674	58,823	21,283	27,554
Unclassified.....	—	—	—	—	—	—	—	—	16,908	12,717	—	—	—	—
Total debenture debt.....	8,930	6,100	2,747	4,894	57,075	12,350	58,899	16,322	253,401 625,519	12,717	814,438 61,818 ¹	203,590	52,884 16,015	44,571
Sask.		Alta.		B.C.		Sub-total serial and sinking fund		Yukon		N.W.T.		Total serial and sinking fund		
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund			Serial	Sinking fund	Serial	Sinking fund			
General, drainage and local improvements.....	16,741 6,344	21,053	148,441 5,214	5,271	80,099	76,802	1,243,845	46	—	105	—	1,243,996		
Schools.....	2,989 17,693	1,698	3,938 83,283	—	94,958	9,524	929,375	—	—	—	—	929,375		
Sub-total.....	19,730 24,073	22,751	152,379 88,497	5,271	175,057	86,326	2,173,220	46	—	105	—	2,173,371		
Utilities and other municipal enterprises:														
Water supply systems.....	20,888	3,956	37,608	1,750	47,684	17,271	..	1,000 ³	—	—	—	..		
Electric light and power	2,577	1,116	15,027	1,050	900	329	..	—	—	—	—	..		
Gas supply systems.....	—	—	357	—	—	9	..	—	—	—	—	..		
Transit systems.....	991	150	2,259	625	—	—	..	—	—	—	—	..		
Telephone systems.....	—	—	8,448	1,900	557	—	..	—	—	—	—	..		
Central heating.....	—	—	—	—	—	—	..	—	—	—	—	..		
Ferries.....	—	—	—	—	—	—	..	—	—	—	—	..		
Airports.....	—	—	—	—	7	288	..	—	—	—	—	..		
Housing.....	—	—	—	—	—	—	..	—	—	—	—	..		
Cemeteries.....	—	—	—	—	—	—	..	—	—	—	—	..		
Parking authorities.....	—	—	—	—	—	—	..	—	—	—	—	..		
Other.....	—	—	—	—	—	—	..	—	—	—	—	..		
Sub-total.....	24,456	5,222	63,699	5,325	49,148	17,897	789,220	1,000	—	—	—	790,220		
Unclassified.....	—	—	—	—	—	—	29,625	—	—	—	—	29,625		
Total debenture debt.....	44,186 24,037	27,973	216,078 88,497	10,596	224,205	104,223	2,992,065	1,046 ⁴	—	105 ⁵	—	2,993,216		

¹ Roman Catholic separate schools and public schools in unorganized areas.² Includes some sanitation; also electric light for city of Moncton.³ Includes some sanitation.⁴ Whitehorse only.⁵ Yellowknife only.

TABLE 18. Analysis of Debenture Debt Charges, 1957, by Provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	thousands of dollars									
Newfoundland	307	68	51	...	...	...	151	101	29	707
Prince Edward Island	253	74	136	4	22	3	20	7	15	534
Nova Scotia	1, 225	1, 910	137	937	1, 092	86	472	452	19	6, 330
New Brunswick	1, 167	1, 178	251	1, 020	1, 055	90	562	406	123	5, 852
Quebec .....	..	..	..	9, 799	24, 158	—	..	..	..	85, 273
Ontario	10, 774	26, 322 ¹		12, 284	21, 806 ²		9, 817	13, 274 ¹		94, 277
Manitoba	1, 627	2, 734	710	427	298	133	1, 669	887	761	10, 062
Saskatchewan	1, 512	959	667	960	1, 062	64	1, 174	990	196	7, 584
Alberta	3, 547	8, 339	138	135	246	—	2, 089	3, 078	209	24, 652
				6, 871						
British Columbia .....	..	..	..	..	..	..	615 ³	346 ³	211 ³	19, 364
								2, 240 ⁴		
Sub-total										254, 635
Yukon Territory	2	4	—	—	—	—	38	—	—	44
Northwest Territories	3	7	—	—	—	—	—	—	—	10
Total										254, 689

¹ Includes sinking fund requirements.² Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.³ Cities of Vancouver and Victoria, only.⁴ Municipalities other than those included in footnote 3.

TABLE 19. Gross Debenture Debt by Place of Payment, 1957, by Provinces

Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
Canada, only	13,330	7,641	59,598	70,591		885,781	94,166
London (England) only	—	—	—	—		—	—
London (England) and Canada	—	—	—	—		488	—
New York, only	1,700	—	3,838	4,045		190,948	7,500
New York and Canada	—	—	5,989	585		66	8,090
London (England), New York and Canada	—	—	—	—		2,563	3,714
Unclassified	—	—	—	—	891,637 ¹	—	—
Total	15,030	7,641	69,425	75,221	891,637	1,079,846	113,470
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
Canada, only	82,326	300,191		1,513,624	1,046	105	1,514,775
London (England) only	1	—		1	—	—	1
London (England) and Canada	496	—		984	—	—	984
New York, only	12,544	10,540		231,115	—	—	231,115
New York and Canada	829	4,355		19,914	—	—	19,914
London (England), New York and Canada	—	85		6,362	—	—	6,362
Unclassified	—	—	328,428 ¹	1,220,065	—	—	1,220,065
Total	96,196	315,171	328,428	2,992,065	1,046	105	2,993,216

¹ Would be largely "Canada, only," though substantial issues have been sold in New York.

TABLE 20. Trust and Agency Funds,¹ 1957, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total
	thousands of dollars											
Assets												
Cash.....	6	5	2	70	768	455	376	1,511	3,193	1	—	3,194
Investments.....	3	159	3,015	2,390	17,533	3,882	17,935	1,313	46,230	—	—	46,230
Due from other funds	—	—	62	37	16	1,655	3,217	2,782	7,769	—	—	7,769
Other Assets	—	—	21	21	196	946	1,090	154	2,428	—	—	2,428
Total assets	9	164	3,100	2,518	18,513	6,938	22,618	5,760	59,620	1	—	59,621
Liabilities												
Accounts payable.....	—	—	—	—	45	2	1	2	50	—	—	50
Due to other funds	—	—	—	—	21	110	426	4	561	—	—	561
Other liabilities	—	—	—	1	476	28	403	79	987	—	—	987
Trust and agency fund balances	9	164	3,100	2,517	17,971	6,798	21,788	5,675	58,022	1	—	58,023
Total liabilities	9	164	3,100	2,518	18,513	6,938	22,618	5,760	59,620	1	—	59,621

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 14 and 15, and are presented here for additional information only.

² City of St. John's only; information for other municipalities is not available.

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. Figures are not available.
- ... Figures are not appropriate or not applicable.
- Nil or zero.
- Amount is too small to be expressed.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

COMMENTARY AND EXPLANATORY NOTES

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950 and again in 1960 under the title "Municipal Finance Reporting Manual". These editions were made available for distribution to all municipal treasurers and auditors. Several provinces now use

the 1950 revision, in whole or in part, as a basis for reporting municipal finance statistics. It is hoped that soon all provinces will conform to the reporting procedure recommended by the 1960 "Municipal Finance Reporting Manual".

Previous years' statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

Statistics for the provinces are for the calendar year 1958. Available data of municipalities in the Yukon Territory (Dawson City and Whitehorse) are for the fiscal year ending March 31, 1959 and in the Northwest Territories (Yellowknife and Hay River) for the calendar year, 1958. In Prince Edward Island, information for nine villages has been included. Information on education is for the calendar year for all provinces except rural municipalities in Prince Edward Island where the fiscal year ends June 30, 1959, and Quebec where the fiscal year ends June 30, 1958.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is municipal debentures held by other municipalities or in the sinking funds of the issuing municipalities.

A reconciliation table has been included to show, where applicable, the adjustments that are made to liabilities reported by the provincial Departments of Municipal Affairs to arrive at total consolidated liabilities as shown in Table 15.

Newfoundland

As yet the assets and liabilities of the few schools which levy and collect their own taxes are not available. Otherwise the schools are denominational and largely financed by the Province.

Prince Edward Island

Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick

Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as shown in the municipal report. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec

Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Commission.

Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises other than water-works are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and the gross debenture debt of Roman Catholic separate schools.

Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia

Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Victoria Water District. Assets and liabilities of Improvement Districts have been included at the amount of the guaranteed debt as shown in the Public Accounts of the Province. General fixed assets of schools are included at the amount "due from schools for debentures" for debenture debt issued by the municipalities and the gross debenture debt issued directly by the school boards of the province.

Yukon Territory

Information has been obtained from the financial statements of cities of Whitehorse and Dawson.

North West Territories

Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

REVENUES AND EXPENDITURES

The revenue and expenditure (Tables 3 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which are reported in Tables 14 and 15. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Reconciliation tables have been included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as assembled from the reports of the Departments of Municipal Affairs for all provinces except Prince Edward Island and Manitoba, and (b) gross current revenue and expenditure shown in Tables 3 and 5. For the provinces of Prince Edward Island and Manitoba, revenue and expenditure totals are compiled by the Dominion Bureau of Statistics from the reports of individual municipalities.

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts, in New Brunswick for debentures issued for municipally-owned hospitals, and in British Columbia for guar-

anteed debt of Improvement Districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, except for an undetermined amount in respect of debentures issued by local school boards in British Columbia.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland

There are Local School Tax Area Authorities in Deer Lake and Corner Brook which levy and collect their own taxes. School Boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. Cost of police, health and social welfare services is borne by the province except for minor amounts in some municipalities.

Prince Edward Island

In municipalities where statements of receipts are used adjustments have been made to eliminate non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally-owned), special area or district charges and joint expenditure boards or committees". School taxation is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick

Taxes levied by city and town school boards are included, and an estimate of the levy by local school boards for Restigouche County.

Quebec

Municipal revenues and expenditures have been supplemented by school tax revenues, and by

investment earnings of the Montreal Metropolitan Commission.

Ontario

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1958, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund, Greater Winnipeg Sanitary District and the Greater Winnipeg Water District along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan

School taxation is shown as reported in the municipal report.

Alberta

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia

School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory

Information has been obtained from the financial statements of cities of Whitehorse and Dawson.

Northwest Territories

Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

CAPITAL EXPENDITURES

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for New Brunswick, Manitoba, Saskatchewan, Alberta and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland

Gross expenditure on capital account for the city of St. John's. New debenture issues for other municipalities.

Prince Edward Island

Capital expenditures for Charlottetown, Summerside, Georgetown, Kensington and village of O'Leary. Capital expenditures for schools as reported by the Department of Education.

Nova Scotia

Capital expenditures for cities of Halifax and Sydney, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns, municipalities and villages.

New Brunswick

Capital expenditures for all municipalities. Capital costs of schools as shown in the Education Report.

Quebec

No information available except for schools.

Ontario

Municipal capital expenditures based on sample survey of municipalities; outlays from school capital

funds as shown in the Department of Education Report. Ontario Municipal Board approvals amounted to \$535,642,000.

Manitoba

Capital expenditures for Winnipeg (other than for schools) and for Brandon. For other municipalities capital disbursements or new debenture issues; net increase in school debenture debt adjusted for retirements; and debenture approvals for Hospital and Medical Nursing Unit Districts.

Saskatchewan

Capital expenditures for all municipalities and schools, new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta

Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton; debenture sales for Lethbridge and Camrose; net increase in debenture debt adjusted for retirements, for remaining municipalities; municipal borrowings for hospital districts and schools.

British Columbia

Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, and the Greater Vancouver Sewerage and Drainage District. Capital expenditures for schools as reported by 80% of the school boards in the Province.

Yukon Territory

No capital expenditures reported.

Northwest Territories

Capital expenditures for municipal district of Hay River.

STATISTICAL TABLES

TABLE 1. Population and Area of Organized Municipalities, 1958, by Provinces

No.	Items	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population:					
1	1956 Census	163,367	37,568	692,263	552,359	4,525,608
2	1958 assessed or other estimate .....	..	..	..	576,525	4,909,893
	Area (thousands of acres):					
3	Area assessed for taxation .....	..	..	..	..	25,566
4	Total area	221	7	13,332	..	..

¹ Whitehorse and Dawson only.² Yellowknife and Hay River, only.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1958, by Provinces

No.	Items	Nfld. ²	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	7,911	34,482⁹	555,212	415,189
4	Business	2,871	7,722	31,077	23,416
5	Personal	—	6,999	96,399	102,066
6	Other	—	—	15,460	4,144
7	Total for general purposes	10,782	49,203	698,148	544,815
	Exemptions				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	313,844	..
11	Other .....	..	..	11,179 ¹²	..
12	Total exemptions .....	..	10,050¹³	325,023	..
	Government property:				
13	Dominion .....	..	..	146,180	..
14	Provincial .....	..	..	26,449	..
15	Municipal .....	..	..	60,386	..
16	Total government property .....	..	..	233,015	..
17	Non-government property .....	..	..	92,008	..
18	Total exemptions .....	..	10,050¹³	325,023	..

¹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.² Majority of municipalities do not levy real property taxes, where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.³ The figures shown are for municipal purposes but in accordance with legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 516,131, Improvements 1,537,803, Total 2,053,934.⁴ Dawson City only, 1957.⁵ Yellowknife only, 1957.⁶ Includes 20,319 railway roadway, gas and oil pipelines, mining plant and equipment.⁷ Includes assessment of utilities.

TABLE 1. Population and Area of Organized Municipalities, 1958, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5,250,709	780,105	844,365	1,010,657	1,108,666	14,965,667	3,421 ¹	4,042 ²	14,973,130	1
5,504,083	..	873,171	1,097,320	1,238,068		..	..	..	2
25,811	16,091 ³	..	..	811 ⁴		..	..	..	3
..	18,765 ³	66,728	40,639	1,182 ⁴		..	..	..	4

³ Rural municipalities, only.⁴ Information not complete.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1958, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ³	Yukon ⁴	N.W.T. ⁵	No.
thousands of dollars								
..	5,226,129	573,962	286,533 ⁶	763,657 ⁷	1,047,161 ⁸	287	..	1
..	2,050,740	396,635	770,840	623,376	515,831	230	..	2
7,167,283	7,276,869	970,597	1,057,373	1,387,033	1,562,992	517	3,288	3
..	928,865	41,771	51,489	64,159	..	—	2,092	4
..	...	7,488	...	51,058	...	...	...	5
—	—	—	294 ¹⁰	—	—	—	—	6
7,167,283	8,205,734 ¹¹	1,019,856	1,109,156	1,502,250	1,562,992	517	5,380	7
..	1,114,485	..	537,612	226,020	1,380,363	..	..	8
..	337,561	..	45,608	72,174	104,412	..	..	9
2,037,652	1,452,046	..	583,220	298,194	1,484,775	..	513	10
—	6,015	..	—	—	—	..	—	11
2,037,652 ¹⁴	1,458,061 ¹³	227,474	583,220	298,194 ¹⁵	1,484,775 ¹⁶	..	513	12
..	294,003	..	31,004	47,100	115,217	..	513	13
..	258,650	..	35,181	49,593	69,962	..	—	14
..	559,679	..	65,941	135,718	213,558	..	—	15
..	1,112,332	..	132,126	232,411	398,737	..	513	16
..	299,933	..	451,094	65,783	79,759	..	—	17
2,037,652 ¹⁴	1,412,265 ¹³	227,474	583,220	298,194 ¹⁵	478,496 ¹⁶	..	513	18

⁸ Valuation of improvements, the total value of which was 2,427,524 and the maximum value at which they could be taxed was 1,539,528.⁹ Excludes 34,983 on which school taxes only are levied.¹⁰ Special franchise on which the taxation is classified "real property" in Table 3.¹¹ Excludes 27,159 assessment in unorganized areas on which school taxes only are levied.¹² Personal property.¹³ Information not complete.¹⁴ Includes 147,837 permissive exemptions.¹⁵ Consists of 478,496 valuation of wholly exempted properties and 1,006,279 partial statutory and permissive exemptions.¹⁶ Excludes 1,006,279 partial statutory and permissive exemptions.

TABLE 3. Gross Current Revenue, 1958, by Provinces(See Table 9, for details of contributions, grants and subsidies.)
(See Table 8, for analysis of debenture debt charges recoverable.)

No.	Items	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Taxation:				
	Municipal purposes:				
1	Real property	2,027	376	9,827	2,185
2	Personal property	7	163	2,738	3,968
3	Business	814	212	1,398	1,579
4	Poll	117	135	991	2,046
5	Amusement	106	...	...	...
6	Sales	348	...	...	...
7	Household and tenant .....	...	...	273	197
8	Other	19 ³	—	—	125 ³
9	Total general taxation	3,438	886	15,227	10,100
10	Special assessments (owners' share) and charges	--	6	194	165
11	Total municipal purposes	3,438	892	15,421	10,265
12	School purposes ⁴	163 ⁵	1,172	13,641	15,276
13	Total taxation	3,601	2,064	29,062	25,541
14	Licences and permits	120	49	370	210
15	Interest, tax penalties, etc.	5	3	389	207
	Contributions, grants and subsidies:				
16	Governments ⁶	1,071	357	5,292	6,524
17	Government enterprises	162	112	609	415
18	Other	179	1	290	22
19	Debenture debt charges recoverable ⁹	287	75	940	1,136
20	Miscellaneous revenue	487	50	1,353	686
21	Total gross current revenue	5,912	2,711	38,305	34,741
22	Surplus from previous years	38	7	612	296
23	Totals	5,950	2,718	38,917	35,037
24	Deficit	20	11	840	39
25	Totals	5,970	2,729	39,757	35,076

¹ Included with real property.² Estimated.³ Telephone tax.⁴ Local taxation for education levied by municipalities or school districts.⁵ Corner Brook and Deer Lake local school tax authorities which levy and collect their own taxes.**TABLE 4. Municipal Taxation, 1958, by Provinces**

No.	Items	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Tax levies:				
1	General, including schools	3,601	2,058	28,868	25,376
2	Special assessments (owners' share) and charges	--	6	194	165
3	Total taxation revenue	3,601	2,064	29,062	25,541
4	Tax collections ¹	3,417	1,818	28,073	24,712
5	Percentage of current levy	94.89	88.08	96.60	96.75
6	Taxes receivable, current and arrears	1,580	714	9,061	8,613
7	Percentage of current levy	43.88	34.59	31.18	33.72

¹ Includes some small amounts added to tax rolls for collection.

TABLE 3. Gross Current Revenue, 1958, by Provinces(See Table 9, for details of contributions, grants and subsidies.)
(See Table 8, for analysis of debenture debt charges recoverable.)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
88,130	225,627	24,359	31,019	37,082	48,514	469,146	134	134	469,414	1
..	...	¹	...	1,921	...	8,797	...	...	8,797	2
17,500 ²	28,795 ²	4,448	1,515 ²	5,182	2,998	64,441	...	--	64,441	3
..	171	10	897	—	...	4,367	...	6	4,373	4
2,800 ²	...	...	280	...	...	3,186	...	...	3,186	5
36,580	...	385	450	...	...	37,763	...	...	37,763	6
...	...	...	...	...	...	470	...	...	470	7
3,760	—	57	587	—	690	5,238	—	—	5,238	8
148,770	254,593	29,259	34,748	44,185	52,202	593,408	134	140	593,682	9
17,433	16,198	4,387	1,983	7,492	5,020	52,878	—	73	52,951	10
166,203	270,791	33,646	36,731	51,677	57,222	646,286	134	213	646,633	11
113,697 ⁶	198,679	23,320 ⁷	34,617	40,584	45,435	486,584	...	107	486,691	12
279,900	469,470	56,966	71,348	92,261	102,657	1,132,870	134	320	1,133,324	13
5,358	6,777	1,265	1,831	2,018	5,627	23,625	32	9	23,666	14
3,052	4,730	1,055	1,184	1,324	1,720	13,669	5	3	13,677	15
6,116	109,429	9,109	7,738	23,720	21,736	191,092	123	137	191,352	16
22,742	4,749	2,438	4,247	6,933	2,597	45,004	9	15	45,028	17
1,896	1,055	530	582	107	337	4,999	—	—	4,999	18
21,928	31,783	3,810	2,694	6,313	3,609	72,575	34	—	72,609	19
11,930	29,418	1,851	3,976	7,625	10,034	67,410	18	5	67,433	20
352,922	657,411	77,024	93,600	140,301	148,317	1,551,244	355	489	1,552,088	21
—	10,646	1,096	133	507	774	14,109	—	1	14,110	22
352,922	668,057	78,120	93,733	140,808	149,091	1,565,353	355	490	1,566,198	23
3,710	2,354	742	1,118	1,697	534	11,065	2	29	11,096	24
356,632	670,411	78,862	94,851	142,505	149,625	1,576,418	357	519	1,577,294	25

⁶ Real property 92,758; sales tax 20,939.⁷ Levies made by resident administrator in unorganized areas not available.⁸ See Table 10 for provincial grants to school boards.⁹ See text, Revenues and Expenditures, page 6, paragraph 4.**TABLE 4. Municipal Taxation, 1958, by Provinces**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
262,467	453,272	52,579	69,365	84,769	97,637	1,079,992	134	247	1,080,373	1
17,433	16,198	4,387	1,983	7,492	5,020	52,878	—	73	52,951	2
279,900	469,470	56,966	71,348	92,261	102,657	1,132,870	134	320	1,133,324	3
..	466,656	57,081	70,690	92,149	102,259	..	131	263	..	4
..	99.40	100.2	99.08	99.88	99.61	..	97.76	82.19	..	5
38,039	48,924	11,344	18,462	19,215	5,658	161,610	60	71	161,741	6
13,59	10.42	19.91	25.88	20.83	5.51	..	44.78	22.19	..	7

TABLE 5. Gross Current Expenditure, 1958, by Provinces
 (See Table 11, for details of expenditures for protection, health and social welfare.)
 (See Table 12, for details of capital expenditures out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
General government.....	661	171	2,928	2,672	32,454	43,401	4,805
Protection to persons and property	277	261	4,987	3,519	43,521	80,983	8,969
Public works	1,304	236	2,133	2,151	50,387	97,111	12,392
Sanitation and waste removal	488	7	894	455	9,093	29,122	2,759
Health	9	13	3,479	1,840	16,701	23,535	2,890
Social welfare.....	...	20	1,570	1,109	3,941	32,922	3,347
Education	163 ¹	1,056	12,295	12,842	73,819	160,961	21,515
Recreation and community services	191	66	900	627	9,652	21,483	1,743
Debt charges:							
Debenture ²	957	605	7,048	6,451	98,923	119,511	10,957
Other	101	46	800	526	2,151	7,213	192
Utilities and other municipal enterprises (deficits and levies) ..	304	39	17	501	2,951	2,562	1,033
Provision for reserves	37	41	803	459	1,542	6,078	1,788
Capital expenditure out of revenue	647	70	622	335	6,006	20,178	2,851
Joint or special expenditures	—	—	—	—	—	5,292	339
Miscellaneous expenditures	89	28	401	751	1,561	7,282	414
Total gross current expenditure	5,228	2,659	38,877	34,238	352,702	657,634	75,994
Deficits from previous years	—	—	175	8	—	1,358	970
Totals	5,228	2,659	39,052	34,246	352,702	658,992	76,964
Surplus.....	742	70	705	830	3,930	11,419	1,898
Totals	5,970	2,729	39,757	35,076	356,632	670,411	78,862
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
General government.....	6,444	7,376	9,910	110,822	43	58	110,923
Protection to persons and property	6,107	13,782	21,660	184,066	62	39	184,167
Public works	18,867	22,038	13,470	220,089	68	71	220,228
Sanitation and waste removal	2,344	4,722	4,924	54,808	36	28	54,872
Health	5,064	9,338	2,790	65,659	—	15	65,674
Social welfare	3,063	3,319	10,373	59,664	—	46	59,710
Education	32,725	31,689	42,815	389,880	...	107	389,987
Recreation and community services	2,550	3,990	6,538	47,740	12	18	47,770
Debt charges:							
Debenture ²	8,833 ³	30,368 ³	21,664	305,317	63	16	305,396
Other	478	486	688	12,681	—	1	12,682
Utilities and other municipal enterprises (deficits and levies) ..	356	1,816	1,474	11,053	34	61	11,148
Provision for reserves	1,435	1,302	2,000	15,485	25	1	15,511
Capital expenditure out of revenue.....	3,080	6,023	6,260	46,072	2	45	46,119
Joint or special expenditures	—	565	279	6,475	—	—	6,475
Miscellaneous expenditures	1,427	2,550	1,571	16,074	6	13	16,093
Total gross current expenditure	92,773	139,364	146,416	1,545,885	351	519	1,546,755
Deficits from previous years	—	121	11	2,643	—	—	2,643
Totals	92,773	139,485	146,427	1,548,528	351	519	1,549,398
Surplus	2,078	3,020	3,198	27,890	6	—	27,896
Totals	94,851	142,505	149,625	1,576,418	357	519	1,577,294

¹ Corner Brook and Deer Lake local school tax authorities which levy and collect their own taxes.

² See text, Revenues and Expenditures, page 6 paragraph 4; page 7 paragraph 2.

³ Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Reconciliation of Gross Current Revenue with Reports of Departments of Municipal Affairs for Fiscal Year Ended December 31, 1958

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
thousands of dollars										
Current revenue assembled from Departments of Municipal Affairs reports	5,828	...	39,022	36,636	240,047	681,074	...	91,024	145,384	138,572
To arrive at "gross current revenue":										
Add:										
Local authorities not included in current revenue:										
Local school authorities	163 ¹	—	—	426 ²	113,697	898	—	—	234	9,571
Other	251 ³	—	—	—	2,530 ⁴	—	—	—	—	2,444 ⁵
Debenture debt charges recoverable	—	—	940	42	—	—	—	2,694	—	—
Revenue deducted from expenditure	—	—	—	6	—	—	—	—	—	—
Other revenue	—	—	96 ⁶	—	—	—	—	—	—	—
Deduct:										
Interfund eliminations	—	—	164	—	—	—	—	—	139	—
Intermunicipal transfers	—	—	1,556	2,356	3,352	24,391	—	—	—	628
Debenture debt charges recoverable not applicable ..	—	—	—	—	—	150	—	—	663	—
Utility revenue included in current revenue	—	—	—	—	—	—	—	—	200	—
Grants etc., received for school purposes	—	—	—	—	—	20	—	—	4,315 ⁷	—
Contra to capital expenditure for utilities included in current expenditure	—	—	—	13	—	—	—	—	—	1,573
Taxes paid on municipally-owned property	—	—	—	—	—	—	—	115	—	—
To show utility operations on a net basis	173	—	—	—	—	—	—	3	—	—
Other	157 ⁸	—	33 ⁹	—	—	—	—	—	—	69 ¹⁰
Gross current revenue per Table 3	5,912	2,711¹¹	38,305	34,741	352,922	657,411	77,024¹¹	93,600	140,301	148,317

¹ Corner Brook and Deer Lake local school tax authorities.² Estimate of school taxation levy for Restigouche County.³ Water and Sewerage Corporation of Greater Corner Brook.⁴ Montreal Metropolitan Commission.⁵ Greater Vancouver and Greater Victoria Water Districts.⁶ Recoveries of debt charges from recreation and community centres, hospitals, etc.⁷ Included in revenue of counties.⁸ Tax abatements 102, 1957 Dominion grant 55.⁹ Duplication of sundry revenue items.¹⁰ Surplus of previous years transferred.¹¹ Compiled by Dominion Bureau of Statistics.**TABLE 7. Reconciliation of Gross Current Expenditure with Reports of Departments of Municipal Affairs for Fiscal Year Ended December 31, 1958**

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
thousands of dollars										
Current expenditure assembled from Departments of Municipal Affairs reports	5,089	...	39,921	36,133	239,879	681,308	...	90,197	144,447	136,632
To arrive at "gross current expenditure":										
Add:										
Local authorities not included in current expenditure:										
Local school authorities	163 ¹	—	—	426 ²	113,697	898	—	—	234	9,571
Other	—	—	—	—	2,415 ³	—	—	—	—	—
Debenture debt charges re: utilities	—	—	940	42	—	—	—	2,694	—	—
Debenture debt charges not included in current expenditure	251	—	96 ⁴	—	46	—	—	—	—	2,444 ⁵
Revenue deducted from expenditure	—	—	—	6	—	—	—	—	—	—
Deduct:										
Interfund eliminations	—	—	164	—	—	—	—	—	139	—
Intermunicipal transfers	—	—	1,556	2,356	3,335	24,391	—	—	—	628
Contra to debenture debt charges recoverable not applicable	—	—	—	—	—	161	—	—	663	—
Utility expenditure included in current expenditure ..	173	—	—	—	—	—	—	3	200	—
Grants etc., to local school authorities	—	—	—	—	—	20	—	—	4,315 ⁶	—
Capital expenditure for utilities included in current expenditure	—	—	—	13	—	—	—	—	—	1,573
Taxes paid on municipally-owned property	—	—	—	—	—	—	—	115	—	—
Duplication of expenditure of municipal homes and recreation and community centres	—	—	329	—	—	—	—	—	—	—
Other	102 ⁷	—	31 ⁸	—	—	—	—	—	—	30 ⁹
Gross current expenditure per Table 5	5,228	2,659¹⁰	38,877	34,238	352,702	657,634	75,994¹⁰	92,773	139,364	146,416

¹ Corner Brook and Deer Lake local school tax authorities.² Estimate of school taxation levy for Restigouche County.³ Montreal Metropolitan Commission.⁴ Recreation and community centres, and hospitals.⁵ Greater Vancouver and Greater Victoria Water Districts.⁶ Included in expenditure of counties.⁷ Tax abatements.⁸ Repayments on temporary borrowing.⁹ Adjustment re: Greater Vancouver Sewerage and Drainage Districts.¹⁰ Compiled by Dominion Bureau of Statistics.

TABLE 8. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1958, by Provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	thousands of dollars						
Newfoundland	153	114	20	—	—	—	287
Prince Edward Island	44	18	13	—	—	—	75
Nova Scotia	455	469	16	—	—	—	940
New Brunswick	591	422	123	—	—	—	1,136
Quebec .....	..	..	..	..	..	..	21,928
Ontario	11,342	15,027 ¹	..	1,933	3,481 ¹	..	31,783
Manitoba	1,746	1,307	757	—	—	—	3,810
Saskatchewan	1,353	1,080	261	—	—	—	2,694
Alberta	2,683	3,422	208	—	—	—	6,313
British Columbia	727 ²	217 ²	268 ²	—	—	—	3,609
		2,397 ³					
Sub-totals							72,575
Yukon Territory	23	11	—	—	—	—	34
Northwest Territories	—	—	—	—	—	—	—
Totals							72,609

¹ Includes sinking fund requirements.² Cities of Vancouver and Victoria, only.³ Municipalities other than those included in footnote 2.

TABLE 9. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1958, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
Governments:							
Dominion	71	67	2,010	1,625	1,000 ¹	10,096	1,212
Province	1,000	290	3,282	4,899	5,116	92,669	7,897
Other municipalities	—	—	—	—	—	6,664	—
Total governments	1,071	357	5,292	6,524	6,116	109,429	9,109
Government enterprises:							
Dominion	1	8	282	169	—	1,065	553
Province	—	—	131	—	—	2,617	607
Own municipality	161	104	196	245	22,742	1,067	1,278
Other municipalities	—	—	—	—	—	—	—
Total government enterprises	162	112	609	415	22,742	4,749	2,438
Other contributions, etc.	179	1	290	22	1,896	1,055	530
Totals	1,412	470	6,191	6,961	30,754	115,233	12,077
Analysis by purpose:							
Public works	216	13	26	217	4,242	47,232	2,937
Health	1	—	934	—	—	343	584
Social welfare	—	1	331	85	361	16,645	1,873
Other	1,195	456	4,900	6,659	26,151	51,013	6,683
Totals	1,412	470	6,191	6,961	30,754	115,233	12,077
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
Governments:							
Dominion	89	1,467	2,057	19,694	37	19	19,750
Province	7,649	22,253	19,679	164,734	86	118	164,938
Other municipalities	—	—	—	6,664	—	—	6,664
Total governments	7,738	23,720	21,736	191,092	123	137	191,352
Government enterprises:							
Dominion	583	93	398	3,152	—	—	3,152
Province	347	135	181	4,018	—	—	4,018
Own municipality	3,317	6,705	2,018	37,834	9	15	37,858
Other municipalities	—	—	—	—	—	—	—
Total government enterprises	4,247	6,933	2,597	45,004	9	15	45,028
Other contributions, etc.	582	107	337	4,999	—	—	4,999
Totals	12,567	30,760	24,670	241,095	132	152	241,379
Analysis by purpose:							
Public works	5,267	4,334	118	64,602	—	23	64,625
Health	82	720	212	2,876	—	—	2,876
Social welfare	2,163	1,669	7,790	30,918	—	32	30,950
Other	5,055	24,037	16,550	142,699	132	97	142,928
Totals	12,567	30,760	24,670	241,095	132	152	241,379

¹ Estimated.

TABLE 10. Provincial Grants for Schools Operated by Local Authorities¹

	Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ³	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars														
Fiscal year ended March 31, 1959	...	1,224	12,655	8,035	68,881	129,529	15,102	20,173	49,225	44,817	349,641	—	77	349,718
Fiscal year ended March 31, 1958	...	1,176	11,221	7,596	65,871	98,534	11,959	17,371	44,423	40,084	298,235	—	70	298,305
Fiscal year ended March 31, 1957	...	1,134	11,412	7,406	57,652	79,959	9,580	13,428	36,085	37,073	253,729	—	64	253,793

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 10 of "Financial Statistics of Provincials Governments—Revenue and Expenditure."

² Elementary and secondary schools are operated largely by religious denominations. Grants to all schools were as follows: fiscal year ended March 31, 1959 12,153; 1958, 8,665; 1957, 7,931.

³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

TABLE 11. Details of Expenditures for "Protection", "Health" and "Social Welfare", 1958, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars														
Protection:														
Fire	134	80	2,078	1,413	14,411	16,791 ¹	3,638	2,275	4,495 ¹	8,062	53,377	53	28	53,458
Police and law enforcement	5	131	2,303	1,532	25,517	34,629 ²	3,979	2,377	5,231 ¹	10,472	86,176			86,176
Corrections .....	...	—		185	..	3		4			189			189
Street lighting	123	50	473	296	3,593	3,016 ¹	757	769	871 ¹	1,352 ⁴	11,300	7	6	11,313
Other	15	--	133	93	—	26,547	595	682	3,185	1,774	33,024	2	5	33,031
Total protection	277	261	4,987	3,519	43,521	80,983	8,969	6,107	13,782	21,660	184,066	62	39	184,167
Health:														
General .....	...	5		2	..	5	63	21	..	5	..	..	—	..
Public	8	11	251	156	6,217	7,792	248	483	..	1,586	..	..	2	..
Medical, dental and allied services ..	1	--	5	63	..	5	553	2,899	..	205	..	..	—	..
Hospital care .....	...	2	3,228	1,619	10,484	15,743	2,026	1,661	..	999	..	..	13	..
Total health	9	13	3,479	1,840	16,701	23,535	2,890	5,064	9,338	2,790	65,659	..	15	65,674
Social welfare:														
Aid to aged persons .....	...			181			46	86		...	..	..		..
Aid to unemployed and unemployables .....	...	3	1,021	496		14,549	2,080	2,693		9,222	..	..	31	..
Mothers' allowances .....	...								...	...	..	..		..
Child welfare .....	...		487	323		10,012	464	68	...	174	..	..	9	..
Other .....	...	17	62	109	3,941	8,361	757	216	3,319	977	..	..	6	..
Total social welfare .....	...	20	1,570	1,109	3,941	32,922	3,347	3,063	3,319	10,373	59,664	..	46	59,710

¹ Cities only.

² Cities and municipality of Metropolitan Toronto.

³ Included with police and law enforcement.

⁴ Information not complete.

⁵ Included with Public Health.

TABLE 12. Detail of "Capital Expenditures Provided Out of Revenue", 1958, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars														
General government	28	1	27	31		3,505	215	161	637	399		—	1	
Protection to persons and property	13	7	43	17		2,966	281	308	337	409		—	3	
Public works	569	51	247	194		9,901	1,916	2,131	3,882	3,755		2	41	
Sanitation and waste removal	12	10	54	34		2,812	21	163	330	416		—	—	
Health .....	...	—	4	—		24	28	24	11	94		—	—	
Social welfare .....	...	—	17	1		39	5	2	22	10		—	—	
Recreation and community services	25	—	1	37		904	257	269	327	1,013		—	—	
Miscellaneous	—	—	19	21	6,006	27	127	22	41	164		—	—	
Schools .....	...	1	210	—	—	—	1	—	436	—		—	—	
Totals	647	70	622	335	6,006	20,178	2,851	3,080	6,023	6,260	46,072	2	45	46,119

TABLE 13. Capital Expenditures out of Capital Fund,¹ 1958, by Provinces

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
General government	124	1	2	93	..	3,866	22
Protection to persons and property	—	9	45	149	..	1,729	548
Public works	785	115	1,302	3,075	..	99,179	7,268
Sanitation and waste removal	58	98	829	905	..	36,917	651
Health .....	...	—	33	1,626	..	4,463	175
Social welfare .....	...	—	—	4	..	5,399	—
Recreation and community services	—	5	88	134	..	4,252	45
Miscellaneous	—	—	423	265	..	2,400	1
Schools .....	...	1,108	7,716	2,507	44,919	63,765	5,740
Utilities and other municipal enterprises	802 ²	203 ²	861 ³	1,366 ²	..	39,113	5,679 ²
Totals	1,769	1,539	11,299	10,124	44,919⁴	261,083	20,129
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
General government	65	—	667	4,840	—	—	4,840
Protection to persons and property	292	150	465	3,387	—	8	3,395
Public works	4,371	8,753	6,472	131,320	—	—	131,320
Sanitation and waste removal	4,230	9,514	4,918	58,120	—	—	58,120
Health	2,119	2,127	1,469	12,012	—	—	12,012
Social welfare	—	—	—	5,403	—	—	5,403
Recreation and community services	820	490	3,956	9,790	—	—	9,790
Miscellaneous	—	6,115	65	9,269	—	—	9,269
Schools	4,628	20,176	18,313	168,872	—	—	168,872
Utilities and other municipal enterprises	6,075	15,209	7,784	77,092	—	—	77,092
Totals	22,600	62,534	44,109	480,105	—	8⁴	480,113

¹ See introduction page 8, Capital Expenditures.² Includes some sanitation, not separable.³ Includes 77 Caledonia Power and Water Board and 199 Halifax Public Service Commission.⁴ Hay River.TABLE 14. Consolidated Assets,¹ 1958, by Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.
thousands of dollars							
Cash	1,442	141	4,010	2,534	42,670	47,073	30,815
Investments	200	1,502	12,069	11,242	57,907	32,400	30,849
Accounts receivable:							
Sundry (gross)	1,489	121	6,039	1,966	11,242	27,018	9,051
Due from province	897	96	1,203	636	7,758	35,158	9,451
Due from Dominion	6	—	206	211	20	1,600	649
Due from special districts	—	—	—	—	—	—	—
Taxes receivable (gross)	1,580	714	9,061	8,613	38,039	48,924	11,344
Property acquired for taxes (gross)	—	—	198	81	1,646	2,871	2,966
General fixed assets (gross)	23,204	14,864	168,080	131,105	1,700,217	1,628,370	272,256
Due from schools .....	...	—	—	—	—	1,258	—
Due from other boards and commissions	—	—	—	—	10,819	179,573	—
Due from trust funds	—	—	1	—	—	—	90
Other assets	882	69	2,479	2,260	232,015	53,377	7,404
Total assets	29,700	17,507	203,346	158,648	2,102,333	2,057,622	374,875
Deficits and/or extraordinary expenses capitalized	440	222	5,719	2,562	56,334	27,103	1,546
Totals	30,140	17,729	209,065	161,210	2,158,667	2,084,725	376,421
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
Cash	21,551	27,338	15,652	193,226	90	—	193,316
Investments	22,917	11,602	63,173	243,861	—	—	243,861
Accounts receivable:							
Sundry (gross)	7,696	10,256	6,165	81,043	22	58	81,123
Due from province	6,801	4,991	2,522	69,513	30 ³	52 ³	69,595
Due from Dominion	179	276	327	3,474	5	2	3,481
Due from special districts	1	—	264	265	—	—	265
Taxes receivable (gross)	18,462	19,215	5,658	161,610	60	71	161,741
Property acquired for taxes (gross)	6,518	8,332	6,669	29,281	—	—	29,281
General fixed assets (gross)	317,772	654,278	494,672	5,404,818	1,075	3,024	5,408,917
Due from schools	—	—	59	1,317	—	—	1,317
Due from other boards and commissions	—	48	—	190,440	—	—	190,440
Due from trust funds	110	436	5	642	—	—	642
Other assets	5,848	20,655	11,535	336,524	1	23	336,548
Total assets	407,855	757,427	606,701	6,716,014	1,283	3,230	6,720,527
Deficits and/or extraordinary expenses capitalized	74	1,066	7,173	102,239	—	—	102,239
Totals	407,929	758,493	613,874	6,818,253	1,283	3,230	6,822,766

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, page 6.³ Territorial government.

TABLE 15. Consolidated Liabilities,¹ 1958, By Provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. ²	Man.
thousands of dollars							
Bank overdrafts and temporary loans	1,065	1,169	12,647	8,024	69,154	87,593	20,321
Accounts payable:							
Sundry	826	44	2,516	3,218	35,648	49,892	5,735
Due to province	26	—	693	8	9,959	394	146
Due to Dominion	2	—	20	12	—	596	12
Due to special districts	—	—	—	—	—	—	—
Debt (gross)	15,601	7,366	75,106	78,495	1,045,370	1,248,234	120,503
Other long-term indebtedness:							
Due to province ³	565	151	2,879	—	—	1,920	56
Due to Dominion Govt. enterprises (C.M.H.C.)	—	—	—	—	—	1,440	—
Other	870	3	1,083	—	6,201	2,133	905
Due to schools	—	—	—	—	—	13,278	—
Due to other boards and commissions	—	—	—	—	553	16,678	—
Due to trust funds	60	—	89	32	—	—	210
Other liabilities	215	13	2,722	2,903	64,748	31,240	4,364
Total liabilities	19,230	8,746	97,755	92,692	1,231,633	1,453,398	152,252
Surplus (including reserves and investment in capital assets)	10,910	8,983	111,310	68,518	927,034	631,327	224,169
Totals	30,140	17,729	209,065	161,210	2,158,667	2,084,725	376,421
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
Bank overdrafts and temporary loans	4,903	7,938	9,620	222,434	—	45	222,479
Accounts payable:							
Sundry	8,076	11,679	7,626	125,260	5	23	125,288
Due to province	3,720	1,451 ⁴	392	16,789	2 ⁵	—	16,791
Due to Dominion	69	124	127	962	—	—	962
Due to special districts	264	—	113	377	—	—	377
Debt (gross)	110,326	350,394	354,751	3,406,146	1,004	101	3,407,251
Other long-term indebtedness:							
Due to province ³	83	294	10	5,958	—	5 ⁵	5,963
Due to Dominion Govt. enterprises (C.M.H.C.)	50	37	598	2,125	—	—	2,125
Other	18	9	2,507 ⁶	13,729	—	—	13,729
Due to schools	—	—	290	13,568	—	26	13,594
Due to other boards and commissions	—	907	197	18,335	—	—	18,335
Due to trust funds	1,070	3,782	2,505	7,748	—	—	7,748
Other liabilities	4,209	19,994	5,778	136,186	91	1	136,278
Total liabilities	132,788	396,609	384,514	3,969,617	1,102	201	3,970,920
Surplus (including reserves and investment in capital assets)	275,141	361,884	229,360	2,848,636	181	3,029	2,851,846
Totals	407,929	758,493	613,874	6,818,253	1,283	3,230	6,822,766

¹ Interfund balances, intermunicipal accounts payable eliminated.² See Text, page 6.³ Includes: Ontario—1,440 Ont. Water Resources Comm.; Manitoba—12 Man. Hydro-Electric and Sask.—83 Sask. Power Corp. Loan.⁴ Includes treasury bills 782.⁵ Territorial government.⁶ Includes 2,012 for Improvement Districts guaranteed by the province.

TABLE 16. Reconciliation of Consolidated Liabilities With Reports of Departments of Municipal Affairs for Fiscal Year Ended December 31, 1958

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
thousands of dollars										
Total liabilities reported for municipalities by Departments of Municipal Affairs	34,403	...	195,665	172,957	1,850,954	2,251,395	...	303,134	662,927	516,674
Additions:										
Liabilities not included in departmental reports on municipalities:										
Local school authorities	—	—	—	—	668,575	78,714	—	134,111	206,154	93,785
Municipal enterprises	—	—	16,813	7,300	—	19,250	—	—	—	—
Special municipal activities	—	—	—	—	85,844	—	—	702	7,976	68,203
Substitution from city reports	—	—	13,056 ¹	—	—	—	—	—	—	9,574
Other	94 ²	—	—	65 ³	—	3,335 ⁴	—	60 ⁵	—	5,528 ⁶
Deductions:										
Intermunicipal eliminations	—	—	191	2,082	68,881	55,674	—	10,495	4,469	3,071
Interfund eliminations	4,348	—	16,278	17,030	377,825	212,295	—	13,030	111,555	76,819
Trust funds	9	—	—	—	—	—	—	841	—	—
Revenue fund liabilities of hospitals	—	—	—	—	—	—	—	—	2,438	—
Cash-overdraft adjustment	—	—	—	—	—	—	—	—	102	—
Duplication of school debenture debt	—	—	—	—	—	—	—	5,712 ⁷	—	—
Surplus, reserves and investment in capital assets	10,910	—	111,310	68,518	927,034	631,327	—	275,141	361,884	229,360
Total consolidated liabilities per Table 15	19,230	8,746⁸	97,755	92,692	1,231,633	1,453,398	152,252⁸	132,788	396,609	384,514

¹ City of Halifax.² Sinking fund—Cities of St. John's and Corner Brook.³ Added from city reports.⁴ Windsor Debenture Trust Account.⁵ Adjusting deficits netted against surplus.⁶ Guaranteed debt of Improvement Districts.⁷ Included in both municipal and education reports.⁸ Compiled by Dominion Bureau of Statistics.

TABLE 17. Analysis of Debenture Debt, 1958, by Provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.		Man.	
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
thousands of dollars														
General, drainage and local improvements	2,330	4,618	1,514	3,478	25,684	7,080	27,507	8,132	453,920		368,315	111,860	22,926	15,968
Schools .....	...	...	534	816	28,168	2,553	26,077	2,523	264,790	—	287,764	93,282	8,614	4,450
											78,714 ¹		18,891	
Sub-totals	2,330	4,618	2,048	4,294	53,852	9,633	53,584	10,655	264,790	453,920	656,079	205,142	31,540	20,418
											78,714 ¹		18,891	
Utilities and other municipal enterprises:														
Water supply systems	7,678	947	348	327	8,394 ²	2,076 ²	5,776 ³	3,471 ³	..	..	91,331	49,743	14,428	6,964
Electric light and power ..	28	—	249	100	534	128	1,722	1,407	..	..	51,635	17,032	7,110	20,050
Gas supply systems .....	...	...	—	—	...	...	—	—	..	..	254	—	—	—
Transit systems .....	—	—	—	—	...	...	—	—	..	..	68,940	4,649	—	—
Telephone systems .....	—	—	—	—	...	...	—	—	..	..	4,829	—	—	—
Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—	1,102	—
Ferries	—	—	—	—	126	—	—	74	..	..	—	—	—	—
Airports .....	—	—	—	—	...	...	468	162	..	..	97	—	—	—
Housing	—	—	—	—	363	—	986	45	..	..	9,590	2,914	—	—
Cemeteries .....	—	—	—	—	—	—	—	—	..	..	27	—	—	—
Parking authorities .....	—	—	—	—	—	—	—	—	..	..	1,343	5,822	—	—
Other	—	—	—	—	—	—	145	—	..	..	93	—	—	—
Sub-totals	7,706	947	597	427	9,417	2,204	9,097	5,159	282,681		228,139	80,160	22,640	27,014
Unclassified	—	—	—	—	—	—	—	—	32,262	11,717	—	—	—	—
Total debenture debt	10,036	5,565	2,645	4,721	63,269	11,837	62,681	15,814	297,032	11,717	884,218	285,302	54,180	47,432
									736,601		78,714 ¹		18,891	
	Sask.		Alta.		B.C.		Sub-total serial and sinking fund		Yukon		N.W.T.		Total serial and sinking fund	
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund			Serial	Sinking fund	Serial	Sinking fund		
General, drainage and local improvements	19,409	24,564	156,048	5,271	79,883	82,112	1,439,215	41	—	—	101	—	1,439,357	
	7,489		7,592		3,515 ⁴									
Schools	4,117	2,596	6,440	—	107,342	9,340	1,061,045	—	—	—	—	—	1,061,045	
	19,428		94,606											
Sub-totals	23,526	27,160	162,488	5,271	187,225	91,452	2,500,260	41	—	—	101	—	2,500,402	
	26,917		102,198		3,515 ⁴									
Utilities and other municipal enterprises:														
Water supply systems	20,925	6,855	39,913	1,750	49,627	20,922	..	963 ⁵	—	—	—	—	..	
Electric light and power ..	2,045	1,961	21,744	1,050	833	346	..	—	—	—	—	—	..	
Gas supply systems	—	—	291	—	—	9	..	—	—	—	—	—	..	
Transit systems	787	150	1,951	625	—	—	..	—	—	—	—	—	..	
Telephone systems	—	—	11,213	1,900	528	—	..	—	—	—	—	—	..	
Central heating	—	—	—	—	—	—	..	—	—	—	—	—	..	
Ferries	—	—	—	—	—	—	..	—	—	—	—	—	..	
Airports	—	—	—	—	6	288	..	—	—	—	—	—	..	
Housing	—	—	—	—	—	—	..	—	—	—	—	—	..	
Cemeteries	—	—	—	—	—	—	..	—	—	—	—	—	..	
Parking authorities	—	—	—	—	—	—	..	—	—	—	—	—	..	
Other	—	—	—	—	—	—	..	—	—	—	—	—	..	
Sub-totals	23,757	8,966	75,112	5,325	50,994	21,565	861,907	963	—	—	—	—	862,870	
Unclassified	—	—	—	—	—	—	43,979	—	—	—	—	—	43,979	
Total debenture debt	47,283	36,126	237,600	10,596	238,219	113,017	3,406,146	1,004 ⁶	—	—	101 ⁷	—	3,407,251	
	26,917		102,198		3,515 ⁴									

¹ Roman Catholic separate schools.² Includes some electric light for Caledonia Power and Water Board.³ Includes some sanitation; also electric light for city of Moncton.⁴ Guaranteed debenture debt of Improvement Districts.⁵ Includes some sanitation.⁶ Whitehorse only.⁷ Yellowknife and Hay River.

TABLE 18. Analysis of Debenture Debt Charges, 1958, by Provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	thousands of dollars									
Newfoundland	457	121	83	...	...	...	153	114	29	957
Prince Edward Island	213	70	130	62	23	32	44	18	13	605
Nova Scotia	1,312	2,085	125	1,182	1,315	89	455	469	16	7,048
New Brunswick	1,350	1,348	223	1,172	1,161	61	591	422	123	6,451
Quebec .....	..	..	..	12,280	27,599	—	..	..	..	98,923
Ontario	19,999	32,784 ¹		13,372	26,987 ²		11,342	15,027 ¹		119,511
Manitoba	1,630	2,808	1,013	485	355	130	1,746	1,307	757	10,957
					726					
Saskatchewan	1,877	1,085	794	1,098	1,239	46	1,353	1,080	261	8,833
Alberta	5,504	9,518	139	238	395	—	2,683	3,422	208	30,368
				8,261						
British Columbia .....	..	..	..	..	..	..	727 ³	217 ³	268 ³	21,664
								2,397 ⁴		
Sub-totals										305,317
Yukon Territory	17	12	—	—	—	—	23	11	—	63
Northwest Territories	5	11	—	—	—	—	—	—	—	16
Totals										305,396

¹ Includes sinking fund requirements.² Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools, public and secondary schools in unorganized areas.³ Cities of Vancouver and Victoria, only.⁴ Municipalities other than those included in footnote 3.

TABLE 19. Gross Debenture Debt by Place of Payment, 1958, by Provinces

Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
Canada, only	13,960	7,366	66,446	73,905		991,693	102,199
London (England) only	—	—	—	—		—	—
London (England) and Canada	—	—	—	—		488	—
New York only	1,641	—	3,746	4,005		252,386	7,500
New York and Canada	—	—	4,914	585		2,014	7,090
London (England), New York and Canada	—	—	—	—		1,653	3,714
Unclassified	—	—	—	—	1,045,370 ¹	—	—
Totals	15,601	7,366	75,106	78,495	1,045,370	1,248,234	120,503
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
Canada, only	95,826	316,133		1,667,528	1,004	101	1,668,633
London (England) only	1	—		1	—	—	1
London (England) and Canada	444	—		932	—	—	932
New York, only	13,227	30,536		313,041	—	—	313,041
New York and Canada	828	3,640		19,071	—	—	19,071
London (England), New York and Canada	—	85		5,452	—	—	5,452
Unclassified	—	—	354,751 ¹	1,400,121	—	—	1,400,121
Totals	110,326	350,394	354,751	3,406,146	1,004	101	3,407,251

¹ Would be largely "Canada, only," though substantial issues have been sold in New York.

TABLE 20. Trust and Agency Funds,¹ 1958, by Provinces

Items	Nfld. ²	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total
thousands of dollars												
Assets												
Cash	23	6	342	75	812	474	817	1,340	3,889	--	--	3,889
Investments	3	187	3,487	3,003	19,093	4,659	20,311	1,662	52,405	--	--	52,405
Due from other funds	60	--	89	32	210	1,070	3,782	2,505	7,748	--	--	7,748
Other assets	--	--	19	100	371	1,230	855	156	2,731	--	--	2,731
Total assets	86	193	3,937	3,210	20,486	7,433	25,765	5,663	66,773	--	--	66,773
Liabilities												
Accounts payable	--	--	--	--	187	15	--	--	202	--	--	202
Due to other funds	--	--	1	--	90	110	436	5	642	--	--	642
Other liabilities	72	--	--	1	168	22	516	77	856	--	--	856
Trust and agency fund balances	14	193	3,936	3,209	20,041	7,286	24,813	5,581	65,073	--	--	65,073
Total liabilities	86	193	3,937	3,210	20,486	7,433	25,765	5,663	66,773	--	--	66,773

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 14 and 15, and are presented here for additional information only.

² Cities of St. John's and Corner Brook; information for other municipalities is not available.

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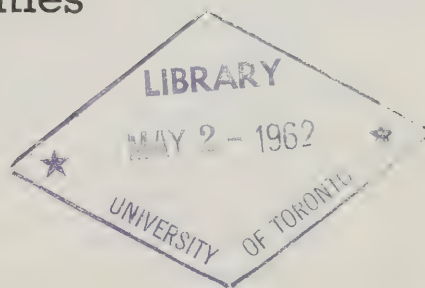
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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. Figures are not available.
- ... Figures are not appropriate or not applicable.
- Nil or zero.
- Amount is too small to be expressed.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1959 - ACTUAL

COMMENTARY AND EXPLANATORY NOTES

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950 and again in 1960 under the title "Municipal Finance Reporting Manual". These editions were made available for distribution to all municipal treasurers and auditors. Several provinces now use

the 1950 revision, in whole or in part, as a basis for reporting municipal finance statistics. It is hoped that soon all provinces will conform to the reporting procedure recommended by the 1960 "Municipal Finance Reporting Manual".

Up to 1950 statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

Statistics of municipalities in the provinces are mostly for the calendar year 1959 except for several important cities in Quebec where the fiscal year terminates at the end of April or May, 1960. Available data of municipalities in the Yukon Territory (Dawson City and Whitehorse) are for the fiscal year ending March 31, 1960 and in the Northwest Territories (Yellowknife and Hay River) for the calendar year, 1959. Information on education is for the calendar year for all provinces except Quebec and Prince Edward Island where the school fiscal year ends June 30, 1959.

REVENUES AND EXPENDITURES

(I) Gross Current Revenue and Expenditure

Tables 3 and 5 show the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which however are reported in Table 18 and 19. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of

schools, because much of the revenue is received by the school boards directly from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these, which is omitted here is or should be available through other statistical reports. However a table has been inserted in this report to show provincial government grants paid directly to local schools, (see Table 15).

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts;

in New Brunswick for debentures issued for municipally-owned hospitals; and in British Columbia for guaranteed debt of Improvement Districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, except for an undetermined amount in respect of debentures issued by local school boards in British Columbia.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland.—There are Local School Tax Area Authorities in Deer Lake and Corner Brook which levy and collect their own taxes. School Boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. Cost of police, health and social welfare services is borne by the province except for minor amounts in some municipalities.

Prince Edward Island.—In municipalities where statements of receipts are used, adjustments have been made to eliminate non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally-owned), special area or district charges and joint expenditure boards or committees". School taxation is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick.—Taxes levied by city and town school boards are included, and an estimate of the levy by local school boards for Restigouche County.

Quebec.—Municipal revenues and expenditures have been supplemented by school tax revenues, and by investment earnings of the Montreal Metropolitan Corporation.

Ontario.—School taxation from the municipal report has been augmented by the "Local Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1959, it has not been possible to integrate these with other municipal revenues and expenditures.

However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba.—Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund, Greater Winnipeg Sanitary District and the Greater Winnipeg Water District. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan.—School taxation is shown as reported in the municipal report.

Alberta.—Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia.—School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1960, representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

(II) Capital Expenditures out of Capital Fund

Capital Expenditures out of Capital Fund, (Table 10) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba, Saskatchewan, Alberta and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland.—Gross expenditure on capital account for the city of St. John's. New debenture issues for other municipalities.

Prince Edward Island.—Capital expenditures for Charlottetown, Summerside, and Kensington, villages of Cardigan and Kinkora. Capital expenditures for schools as reported by the Department of Education.

Nova Scotia.—Capital expenditures for cities of Halifax and Sydney, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns and municipalities. Capital expenditures for city schools, new issues and provincial grants for schools in towns and municipalities.

New Brunswick.—Capital expenditures for all municipalities. Capital costs of schools as shown in the Education Report.

Quebec.—No information available except for schools.

Ontario.—Municipal capital expenditures based on sample survey of municipalities; outlays from school capital funds as shown in the Department of Education Report.

Manitoba.—Capital expenditures for Winnipeg (other than for schools). For other municipalities capital disbursements or new debenture issues; net increase in school debenture debt adjusted for retirements; and debenture approvals for Hospital and Medical Nursing Unit Districts.

Saskatchewan.—Capital expenditures for all municipalities; capital payments for schools as shown in the Education Report; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta.—Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton and Wetaskiwin and for schools; debenture sales for the other cities; net increase in debenture debt adjusted for retirements, for remaining municipalities; municipal borrowings for hospital districts.

British Columbia.—Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 80% of the school boards in the Province.

Yukon Territory.—No capital expenditures reported.

Northwest Territories.—Capital expenditures for municipal district of Yellowknife.

(III) Net General Revenue and Expenditure

New tables (11 and 12) have been introduced to show a breakdown, by province, of net general revenue and expenditure shown in total in "A Consolidation of Public Finance Statistics",—Catalogue No. 68-202. Also introduced are tables (13 and 14) showing the percentage distribution among the more important items of net general revenue and expenditure.

Revenue and expenditure reconciliation tables (16 and 17) have been expanded to include a reconciliation between gross current revenue and expenditure and net general revenue and expenditure.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments, but securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Newfoundland.—The schools are denominational and largely financed by the Province.

Prince Edward Island.—Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia.—Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick.—Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as shown in the municipal report. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for

debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and at the gross debenture debt of Roman Catholic separate schools and public and secondary schools in unorganized areas.

Manitoba.—Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan.—Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta.—Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available

for consolidation herein. General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of Improvement Districts have been included at the amount of the guaranteed debt as shown in the Public Accounts of the Province. General fixed assets of schools include the amount "due from schools for debentures" for debenture debt issued by the municipalities and the gross debenture debt issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

DIRECT AND INDIRECT DEBT

A new table (Table 24) has been introduced to show the total direct and indirect debt, less sinking funds, before inter-government debt has been eliminated. This table is a breakdown by province, of the total direct and indirect debt of municipal governments as shown in Table 7 of

"A Consolidation of Public Finance Statistics",—Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments the debt of municipally-owned utilities is not included in this table.

STATISTICAL TABLES

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities:					
1	1956 Census	163,367	37,568	692,263	552,359	4,525,608
2	1959 Assessed or other estimate .....	..	..	..	593,524	5,036,190
	Population of the Province, as of June 1:					
3	1956 Census	415,000	99,000	695,000	555,000	4,628,000
4	1959 estimate by Census Division	449,000	102,000	716,000	590,000	4,999,000
	Area of organized municipalities (thousands of acres):					
5	Area assessed for taxation .....	..	..	..	..	25,749
6	Total area	224	7	13,332	..	..
7	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Whitehorse and Dawson only.² Yellowknife and Hay River only.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1959, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	8,157	34,748⁹	694,023	442,019
4	Business	2,975	7,773	31,328	23,750
5	Personal	—	7,027	106,076	103,479
6	Other	—	—	15,789	4,373
7	Total for general purposes	11,132	49,548	847,216	573,621
	Exemptions¹				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	371,259	..
11	Other .....	..	..	16,629 ¹²	..
12	Total exemptions .....	..	7,561¹³	387,888	..
	Government property:				
13	Dominion .....	..	..	172,941	..
14	Provincial .....	..	..	35,210	..
15	Municipal .....	..	..	71,343	..
16	Total government property .....	..	..	279,494	..
17	Non-government property .....	..	..	108,394	..
18	Total exemptions .....	..	7,561¹³	387,888	..

¹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.² Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.³ The figures shown are for municipal purposes but in accordance with legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 576,555, Improvements 1,671,590, Total 2,248,145.⁴ Dawson and Whitehorse.⁵ Yellowknife only.⁶ Includes 21,892 railway roadway, gas and oil pipelines, mining plant and equipment.⁷ Includes assessment of utilities.⁸ Valuation of improvements, the total value of which was 2,637,665 and the maximum value at which they could be taxed was 1,671,601.

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1959

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5,250,709	780,105	844,365	1,010,657	1,108,666	14,965,667	3,421 ¹	4,042 ²	14,973,130	1
5,682,338	..	888,247	1,140,424	1,279,198	..	..	..	..	2
5,405,000	850,000	881,000	1,123,000	1,399,000	16,050,000	12,000	19,000	16,081,000	3
5,952,000	885,000	902,000	1,243,000	1,570,000	17,408,000	13,000	21,000	17,442,000	4
24,584	16,082 ³	..	..	808 ⁴	..	..	..	..	5
29,011	18,702 ³	66,759	43,121	1,189 ⁴	..	..	..	..	6
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	7

³ Rural municipalities only.⁴ Information not complete.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1959, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ³	Yukon ⁴	N.W.T. ⁵	No.
thousands of dollars								
..	5,554,272	614,107	329,381 ⁶	861,015 ⁷	1,145,066 ⁸	8,612	..	1
..	2,156,647	404,902	801,229	644,273	576,681	3,635	..	2
8,132,710	7,710,919	1,019,009	1,130,610	1,505,288	1,721,747	12,247	4,203	3
..	957,174	44,521	58,129	73,365	..	—	2,506	4
..	...	8,792	...	—	...	...	...	5
—	—	—	350 ¹⁰	410	—	—	—	6
..	8,668,093¹¹	1,072,322	1,189,089	1,579,063	..	12,247	6,709	7
..	1,200,875	..	553,609	245,154	1,492,599	5,491	..	8
..	372,182	..	51,200	76,959	112,773	863	..	9
2,786,563	1,573,057	..	604,809	322,113	1,603,372	6,354	3,731	10
—	5,560	..	—	—	—	—	—	11
2,786,563¹⁴	1,578,617¹⁵	233,154	604,809	322,113¹⁵	1,603,372¹⁶	6,354	3,731	12
..	307,841	..	32,814	48,016	120,951	4,666	1,337	13
..	318,660	..	39,745	56,473	77,768	1,152	61	14
..	637,531	..	74,213	146,912	230,989	144	1,655	15
..	1,264,032	..	146,772	251,401	429,708	5,962	3,053	16
..	345,523	..	458,037	70,712	91,864	392	678	17
2,786,563¹⁴	1,609,555¹⁵	233,154	604,809	322,113¹⁵	521,572¹⁷	6,354	3,731	18

⁹ Excludes 34,709 on which school taxes only are levied.¹⁰ Special franchise on which the taxation is classified "real property" in Table 3.¹¹ Excludes 32,282 assessment in unorganized areas on which school taxes only are levied.¹² Personal property.¹³ Charlottetown only.¹⁴ Includes 153,025 permissive exemptions.¹⁵ Information not complete.¹⁶ Consists of 521,572 valuation of wholly exempted properties and 1,083,800 partial statutory and permissive exemptions.¹⁷ Excludes 1,083,800 partial statutory and permissive exemptions.

TABLE 3. Gross Current Revenue, 1959, by Provinces(See Table 6, for details of contributions, grants and subsidies)
(See Table 7, for analysis of debenture debt charges recoverable)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	2,304	1,571	23,873	18,598
2	Personal property	6	204	5,000	4,307
3	Business	845	214	1,392	1,601
4	Poll	121	145	1,075	2,209
5	Amusement	85	...	...	...
6	Sales	439	...	...	...
7	Household and tenant .....	...	...	308	212
8	Other	20 ²	—	—	148 ³
9	Total general and school taxation	3,820	2,134	31,648	27,075
10	Special assessments (owners' share) and charges	5	4	303	116
11	Total taxation ⁴	3,825	2,138	31,951	27,191
12	Licences and permits	131	59	403	224
13	Interest, tax penalties, etc.	17	3	404	223
	Contributions, grants and subsidies:				
14	Governments ⁷	1,244	429	5,384	7,826
15	Government enterprises	121	105	652	312
16	Other	181	1	476	17
17	Total contributions, grants and subsidies	1,546	535	6,512	8,155
18	Debenture debt charges recoverable ⁸	384	79	1,005	1,196
19	Miscellaneous revenue	477	54	1,317	750
20	Total gross current revenue	6,380	2,868	41,592	37,739
21	Surplus from previous years	138	20	871	289
22	Totals	6,518	2,888	42,463	38,028
23	Deficit	71	6	901	45
24	Totals	6,589	2,894	43,364	38,073

¹ Included with real property.² Telephone tax.³ Includes 142 telephone tax.⁴ Includes local taxation for education levied by municipalities or school districts as follows: Nfld.—206; P.E.I.—1,243; N.S.—17,787; N.B.—16,971; Que.—real property—102,129; sales tax—32,804; Ont.—233,092; Man.—26,662; Sask.—36,444; Alta.—46,599; B.C.—52,743; Total—566,680. See Table 15 for provincial grants to school boards.**TABLE 4. Analysis of Municipal Taxation, 1959, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Tax levies:				
1	General, including schools	3,820	2,134	31,648	27,075
2	Special assessments (owners' share) and charges	5	4	303	116
3	Total taxation revenue (Table 3, item 11)	3,825	2,138	31,951	27,191
4	Tax collections ¹	3,641	1,961	30,466	25,864
5	Percentage of current levy	95.19	91.72	95.35	95.12
6	Taxes receivable, current and arrears	1,304	723	10,319	9,692
7	Percentage of current levy	34.09	33.82	32.30	35.64

¹ Includes some small amounts added to tax rolls for collection.

TABLE 3. Gross Current Revenue, 1959, by Provinces(See Table 6, for details of contributions, grants and subsidies)
(See Table 7, for analysis of debenture debt charges recoverable)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
201,134	511,737	51,707	70,921	86,021	105,390	1,073,256	135	282	1,073,673	1
..	...	¹	...	...	...	9,517	...	...	9,517	2
21,276	¹	4,697	¹	5,837	3,273	39,135	...	--	39,135	3
..	128	9	1,035	...	...	4,722	...	7	4,729	4
1,613	...	...	201	...	...	1,899	...	...	1,899	5
72,923	...	509	512	...	...	74,383	...	...	74,383	6
..	...	...	...	...	...	520	...	...	520	7
1,952	—	58	85	—	825	3,088	—	—	3,088	8
298,898	511,865	56,980	72,754	91,858	109,488	1,206,520	135	289	1,206,944	9
33,701	18,152	4,659	2,642	8,343	6,042	73,967	—	79	74,046	10
332,599	530,017	61,639⁵	75,396	100,201	115,530⁶	1,280,487	135	368	1,280,890	11
5,595	6,759	1,550	1,918	2,000	6,066	24,705	34	9	24,748	12
5,899	6,375	1,083	1,216	1,493	2,049	18,762	5	3	18,770	13
7,813	126,095	8,736	8,763	24,830	25,783	216,903	192	198	217,293	14
20,036	5,764	2,490	4,521	8,113	3,260	45,374	12	3	45,389	15
2,630	758	450	1,003	134	139	5,789	—	—	5,789	16
30,479	132,617	11,676	14,287	33,077	29,182	268,066	204	201	268,471	17
27,283	35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	18
12,816	30,637	1,953	3,646	9,197	11,321	72,168	19	10	72,197	19
414,671	741,793	82,217	99,548	153,052	168,001	1,747,861	431	591	1,748,883	20
—	10,094	2,344	239	395	1,301	15,691	—	—	15,691	21
414,671	751,887	84,561	99,787	153,447	169,302	1,763,552	431	591	1,764,574	22
8,342	2,249	797	841	1,401	283	14,936	—	—	14,936	23
423,013	754,136	85,358	100,628	154,848	169,585	1,778,488	431	591	1,779,510	24

⁵ School levies made by resident administrator in unorganized areas not available.⁶ Includes \$6,469,000 provincial grants payable to municipalities in respect of resident home-owners' subsidy.⁷ See Table 15 for provincial grants to school boards.⁸ See text, Revenues and Expenditures, page 5, paragraph 3.**TABLE 4. Analysis of Municipal Taxation, 1959, by Provinces**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
298,898	511,865	56,980	72,754	91,858	109,488	1,206,520	135	289	1,206,944	1
33,701	18,152	4,659	2,642	8,343	6,042	73,967	—	79	74,046	2
332,599	530,017	61,639	75,396	100,201	115,530	1,280,487	135	368	1,280,990	3
..	521,926	59,997	71,468	98,771	114,708	..	139	311	..	4
..	98.47	97.34	94.79	98.57	99.29	..	102.96	84.28	..	5
43,532	53,827	12,183	20,405	20,912	6,663	179,560	57	70	179,687	6
13.08	10.15	19.72	27.06	20.87	5.77	—	42.22	18.97	—	7

TABLE 5. Gross Current Expenditure, 1959, by Provinces
 (See Table 8, for details of expenditures for protection, health and social welfare)
 (See Table 9, for details of capital expenditures out of revenue)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	708	191	2,879	2,873	35,702
2	Protection to persons and property	298	295	5,436	3,839	47,231
3	Public works	1,702	277	2,255	2,350	54,184
4	Sanitation and waste removal	553	6	908	593	9,843
5	Health	11	9	2,447	1,625	15,402
6	Social welfare .....	...	30	2,093	1,259	5,517
7	Education	206 ¹	1,106	14,536	14,416	87,479
8	Recreation and community services	199	50	939	685	10,207
Debt charges:						
9	Debenture ²	1,134	611	8,074	6,960	127,648
10	Other	107	75	1,020	622	1,436
11	Utilities and other municipal enterprises (deficits and levies)	537	48	83	436	4,255
12	Provision for reserves	49	41	707	492	1,629
13	Capital expenditure out of revenue	732	56	470	300	10,986
14	Joint or special expenditures	—	—	—	—	—
15	Miscellaneous expenditures	93	12	385	891	3,779
16	Total gross current expenditure	6,329	2,807	42,232	37,341	415,298
17	Deficits from previous years	—	—	218	—	—
18	Totals	6,329	2,807	42,450	37,341	415,298
19	Surplus	260	87	914	732	7,715
20	Totals	6,589	2,894	43,364	38,073	423,013

¹ Corner Brook and Deer Lake local school tax authorities which levy and collect their own taxes.

² See text, Revenues and Expenditures, page 5 paragraph 3; page 6 paragraph 2.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Governments:					
1	Dominion	9	76	2,142	2,302	3,000 ¹
2	Province	1,235	353	3,242	5,524	4,813
3	Other municipalities	—	—	—	—	—
4	Total governments	1,244	429	5,384	7,826	7,813
Government enterprises:						
5	Dominion	1	13	299	162	—
6	Province	—	—	130	5	—
7	Own municipality	120	92	223	145	20,036
8	Other municipalities	—	—	—	—	—
9	Total government enterprises	121	105	652	312	20,036
10	Other contributions, etc.	181	1	476	17	2,630
11	Totals	1,546	535	6,512	8,155	30,479
Analysis by purpose:						
12	Public works	282	7	97	199	3,250
13	Health	1	—	270	31	—
14	Social welfare	—	1	699	193	—
15	Other	1,263	527	5,446	7,732	27,229
16	Totals (Table 3, item 17)	1,546	535	6,512	8,155	30,479

¹ Estimate.

TABLE 5. Gross Current Expenditure, 1959, by Provinces
 (See Table 8, for details of expenditures for protection, health and social welfare)
 (See Table 9, for details of capital expenditures out of revenue)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
48,410	5,046	6,818	7,631	10,468	120,726	51	66	120,843	1
89,544	9,765	6,914	15,623	24,208	203,153	73	31	203,257	2
112,769	12,313	17,857	22,426	14,291	240,424	75	49	240,548	3
32,624	3,037	2,472	5,304	5,710	61,050	35	39	61,124	4
15,531	1,533	5,606	8,343	2,219	52,726	—	16	52,742	5
38,437	3,819	4,503	3,337	15,462	74,457	--	64	74,521	6
188,460	22,745	34,059	36,119	50,559	449,685	...	132	449,817	7
24,257	2,066	2,672	4,515	7,661	53,251	7	16	53,274	8
138,386	14,151	10,501 ³	33,945 ³	24,422	365,832	63	17	365,912	9
7,838	190	560	487	675	13,010	--	3	13,013	10
3,011	1,213	368	2,287	1,613	13,851	34	34	13,919	11
5,664	2,571	1,640	1,617	2,073	16,483	19	18	16,520	12
23,361	3,278	2,682	6,106	6,221	54,192	47	21	54,260	13
5,011	359	—	721	468	6,559	—	—	6,559	14
9,182	732	1,505	2,930	921	20,430	15	12	20,457	15
742,485	82,818	98,157	151,391	166,971	1,745,829	419	518	1,746,766	16
1,473	902	16	139	29	2,777	—	—	2,777	17
743,958	83,720	98,173	151,530	167,000	1,748,606	419	518	1,749,543	18
10,178	1,638	2,455	3,318	2,585	29,882	12	73	29,967	19
754,136	85,358	100,628	154,848	169,585	1,778,488	431	591	1,779,510	20

³ Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
10,850	1,056	581	1,909	1,531	23,456	30	51	23,537	1
108,708	7,680	8,182	22,921	24,252	186,910	162	147	187,219	2
6,537	—	—	—	—	6,537	—	—	6,537	3
126,095	8,736	8,763	24,830	25,783	216,903	192	198	217,293	4
1,276	560	409	553	542	3,815	—	—	3,815	5
3,314	715	534	88	224	5,010	—	—	5,010	6
1,174	1,215	3,578	7,472	2,494	36,549	12	3	36,564	7
—	—	—	—	—	—	—	—	—	8
5,764	2,490	4,521	8,113	3,260	45,374	12	3	45,389	9
758	450	1,003	134	139	5,789	—	—	5,789	10
132,617	11,676	14,287	33,077	29,182	268,066	204	201	268,471	11
56,433	2,988	4,462	5,252	312	73,282	43	28	73,353	12
396	168	47	332	148	1,393	—	—	1,393	13
21,424	2,221	3,404	1,826	12,276	42,044	—	47	42,091	14
54,364	6,299	6,374	25,667	16,446	151,347	161	126	151,634	15
132,617	11,676	14,287	33,077	29,182	268,066	204	201	268,471	16

TABLE 7. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1959, by Provinces

No.		Nfld.	P.F.I.	N.S.	N.B.	Que.
thousands of dollars						
	Utilities and other municipal enterprises:					
1	Interest	220	46	453	608	..
2	Serial principal	144	19	499	463	..
3	Sinking fund requirements	20	14	53	125	..
	Other municipalities, private persons, firms, etc.:					
4	Interest	—	—	—	—	..
5	Serial principal	—	—	—	—	..
6	Sinking fund requirements	—	—	—	—	..
7	Totals (Table 3, item 18)	384	79	1,005	1,196	27,283

¹ Includes sinking fund requirements.

TABLE 8. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Protection:					
1	Fire	128	91	2,328	1,525	16,643
2	Police and law enforcement	5	144	2,462	1,676	26,803
3	Corrections .....	...	—	—	186	..
4	Street lighting	140	59	512	349	3,785
5	Other	25	1	134	103	—
6	Total protection (Table 5, item 2)	298	295	5,436	3,839	47,231
	Health:					
7	General .....	...	⁵		3	..
8	Public	10	6	285	137	5,158
9	Medical, dental and allied services	1	1	⁵	103	..
10	Hospital care .....	...	2	2,162	1,382	10,244
11	Total health (Table 5, item 5)	11	9	2,447	1,625	15,402
	Social welfare:					
12	Aid to aged persons .....	...			168	
13	Aid to unemployed and unemployables .....	...	15	1,502	620	
14	Mothers' allowances .....	...			
15	Child welfare .....	...		526	362	
16	Other .....	...	15	65	109	5,517
17	Total social welfare (Table 5, item 6) .....	...	30	2,093	1,259	5,517

¹ Cities only.² Cities and municipality of Metropolitan Toronto.³ Included with police and law enforcement.

TABLE 9. Analysis of "Capital Expenditures Provided Out of Revenue", 1959, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	33	1	14	25	
2	Protection to persons and property	20	4	35	37	
3	Public works	600	32	264	193	
4	Sanitation and waste removal	63	--	99	10	
5	Health .....	...		—	
6	Social welfare .....	...		27	1	
7	Recreation and community services	16	18	7	5	
8	Miscellaneous	—	1	24	29	10,986
9	Totals (Table 5, item 13)	732	56	470	300	10,986

TABLE 7. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
12,679	2,109	1,641	3,012	1,863	..	22	—	..	1
16,071 ¹	1,332	1,116	3,865	1,970 ¹	..	12	—	..	2
..	875	328	207	..	..	—	—	..	3
2,503	—	—	—	4	..	—	—	..	4
4,135 ¹	—	—	—	16	..	—	—	..	5
..	—	—	—	—	..	—	—	..	6
35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	7

TABLE 8. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
18,113 ¹	3,845	2,621	4,948 ¹	8,923	59,165	58	21	59,244	1
37,609 ²	4,385	2,732	5,964 ¹	11,718	93,498			93,498	2
³					186			186	3
3,222 ¹	882	853	1,013 ¹	1,612 ⁴	12,427	6	6	12,439	4
30,600	653	708	3,698	1,955	37,877	9	4	37,890	5
89,544	9,765	6,914	15,623	24,208	203,153	73	31	203,257	6
⁵	67	4	..	⁵	..	..	—	..	7
7,798	280	426	..	1,612	..	..	2	..	8
⁵	585	3,392	..	64	..	..	—	..	9
7,733	601	1,784	..	543	..	..	14	..	10
15,531	1,533	5,606	8,343	2,219	52,726	..	16	52,742	11
	25	109	..	..	..	..		..	12
18,353	2,393	4,134	..	14,176	..	..	48	..	13
			..	..	..	..		..	14
10,987	553	63	..	110	..	..	10	..	15
9,097	848	197	3,337	1,176	..	—	6	..	16
38,437	3,819	4,503	3,337	15,462	74,457	—	64	74,521	17

⁴ Information not complete.⁵ Included with Public Health.

TABLE 9. Analysis of "Capital Expenditures Provided Out of Revenue", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,621	67	162	418	380	3,721	2	1	3,724	1
1,387	346	232	364	642	3,067	3	—	3,070	2
16,552	2,618	1,791	4,492	3,685	30,227	42	20	30,289	3
1,485	49	193	373	617	2,889	—	—	2,889	4
47	6	14	1	26	94	—	—	94	5
309	7	19	24	6	393	—	—	393	6
841	136	235	398	766	2,422	—	—	2,422	7
119	49	36	36	99	11,379	—	—	11,379	8
23,361	3,278	2,682	6,106	6,221	54,192	47	21	54,260	9

TABLE 10. Capital Expenditures out of Capital Fund,¹ 1959, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	—	45	151	223	..
2	Protection to persons and property	—	2	188	222	..
3	Public works	250	94	1,555	2,707	..
4	Sanitation and waste removal	30	405	2,405	482	..
5	Health .....	...	2	—	684	..
6	Social welfare .....	...	—	56	—	..
7	Recreation and community services	—	—	64	407	..
8	Miscellaneous	—	—	425	230	..
9	Schools .....	...	405	6,561	3,255	56,013
10	Utilities and other municipal enterprises	652 ⁴	243 ⁴	2,084 ⁵	1,651 ⁴	..
11	Totals	932	1,196	13,489	9,861	56,013¹

¹ See introduction page 6, Capital Expenditures.² Breakdown is for cities only.³ Includes 2,199 municipal borrowings for hospital districts.

TABLE 11. Net General Revenue, 1959, by Provinces After Elimination of Inter-government Transfers

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Taxes:						
1	Real property	2,309	1,575	24,176	18,714	234,835
2	Personal property	6	204	5,000	4,307	..
3	Business	845	214	1,392	1,601	21,276
4	Sales	439	—	—	—	72,923
5	Poll	121	145	1,075	2,209	..
6	Amusement	85	—	—	—	1,613
7	Other	20	—	308	360	1,952
8	Total taxes	3,825	2,138	31,951	27,191	332,599
9	Licences and permits	131	59	403	224	5,595
10	Interest, tax penalties, etc.	17	3	404	223	5,899
11	Contributions from own municipal enterprises	120	92	223	145	20,036
12	Grants in lieu of taxes from federal and provincial government enterprises	1	13	429	167	—
13	Other revenue	658	55	1,793	767	15,446
14	Total net general revenue after elimination of inter-government transfers	4,752	2,360	35,203	28,717	379,575

¹ Not separable from real property.

TABLE 12. Net General Expenditure, 1959, by Provinces After Elimination of Inter-government Transfers

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	740	237	3,044	3,121	35,702
2	Protection to persons and property	313	300	5,645	4,039	45,668
3	Public works	2,270	396	3,977	5,044	51,184
4	Sanitation and waste removal	906	411	3,412	1,085	9,843
5	Health	11	11	2,177	2,277	15,402
6	Social welfare	—	30	1,477	1,067	5,517
7	Education	206	1,511	21,097	17,671	143,492
8	Recreation and community services	195	67	1,010	1,097	10,207
9	Debt charges excluding debt retirement	601	351	3,842	3,207	39,170
10	Payments to own municipal enterprises	537	48	83	436	4,255
11	Other expenditure	142	54	1,490	1,573	16,394
12	Total net general expenditure after elimination of inter-government transfers	5,921	3,416	47,254	40,617	376,834

TABLE 10. Capital Expenditures out of Capital Fund,¹ 1959, by Provinces

Ont.	Man.	Sask.	Alta ²	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
3,529	91	68		858	4,965	—	—	4,965	1
4,499	281	388	219	1,351	7,150	—	15	7,165	2
107,670	7,430	7,175	10,684	10,273	147,838	—	—	147,838	3
43,133	2,219	4,173	9,552	7,541	69,940	—	—	69,940	4
9,807	508	483	4,567 ³	936	16,987	—	—	16,987	5
4,779	200			123	5,158	—	—	5,158	6
5,530	429	2,233	751	4,359	13,773	—	—	13,773	7
2,198	79	361	9,474	124	12,891	—	—	12,891	8
75,370	7,050	9,370	28,913	21,564	208,501	—	—	208,501	9
44,585	6,714 ⁴	7,131	13,599	13,312	89,971	—	64 ⁶	90,035	10
301,100	25,001	31,382	77,759	60,441	577,174	—	79	577,253	11

⁴ Includes some sanitation, not separable.⁵ Includes 129 Caledonia Power and Water Board and 782 Halifax Public Service Commission.⁶ Yellowknife—includes some sanitation, not separable.

TABLE 11. Net General Revenue, 1959, by Provinces After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
529,889	56,366	73,563	94,364	111,432	1,147,223	135	361	1,147,719	1
—	¹	—	—	—	9,517	—	—	9,517	2
¹	4,697	¹	5,837	3,273	39,135	—	—	39,135	3
—	509	512	—	—	74,383	—	—	74,383	4
128	9	1,035	—	—	4,722	—	7	4,729	5
—	—	201	—	—	1,899	—	—	1,899	6
—	58	85	—	825	3,608	—	—	3,608	7
530,017	61,639	75,396	100,201	115,530	1,280,487	135	368	1,280,990	8..
6,759	1,550	1,918	2,000	6,066	24,705	34	9	24,748	9
6,375	1,083	1,216	1,493	2,049	18,762	5	3	18,770	10
1,174	1,215	3,578	7,471	2,494	36,548	—	3	36,551	11
4,590	1,275	943	642	766	8,826	12	—	8,838	12
37,932	2,403	4,649	9,331	11,460	84,494	19	10	84,523	13
586,847	69,165	87,700	121,138	138,365	1,453,822	205	393	1,454,420	14

TABLE 12. Net General Expenditure, 1959, by Provinces After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
54,560	5,205	6,941	8,049	11,706	129,305	53	67	129,425	1
95,430	10,391	7,534	16,206	26,199	211,725	76	46	211,847	2
180,558	19,373	22,433	32,350	27,937	345,522	74	41	345,637	3
77,192	5,305	6,838	15,229	13,868	134,089	35	39	134,163	4
24,989	1,875	6,056	12,579	3,033	68,410	—	16	68,426	5
22,101	1,805	1,118	1,535	3,316	37,966	—	16	37,982	6
263,830	29,789	43,429	65,032	72,123	658,180	—	129	658,309	7
30,628	2,624	5,105	5,622	12,751	69,306	7	16	69,329	8
45,759	3,629	4,212	6,670	10,287	117,728	17	7	117,752	9
3,011	1,213	368	2,287	1,613	13,851	34	34	13,919	10
22,128	3,790	3,415	14,506	3,316	66,808	34	30	66,872	11
820,186	84,999	107,449	180,065	186,149	1,852,890	330	441	1,853,661	12

**TABLE 13. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers**

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxes:					
1	Real property	48.6	66.7	68.7	65.2	61.9
2	Personal property	0.1	8.7	14.2	14.9	—
3	Business	17.8	9.1	4.0	5.6	5.6
4	Sales	9.2	—	—	—	19.2
5	Poll	2.6	6.1	3.0	7.7	—
6	Amusement	1.8	—	—	—	0.4
7	Other	0.4	—	0.9	1.2	0.5
8	Total taxes	80.5	90.6	90.8	94.6	87.6
9	Licences and permits	2.8	2.5	1.1	0.8	1.5
10	Interest, tax penalties, etc.	0.4	0.1	1.1	0.8	1.6
11	Contributions from own municipal enterprises	2.5	3.9	0.7	0.5	5.3
12	Grants in lieu of taxes from federal and provincial government enterprises	—	0.6	1.2	0.6	—
13	Other revenue	13.8	2.3	5.1	2.7	4.0
14	Total net general revenue after elimination of inter-government transfers	100.0	100.0	100.0	100.0	100.0

¹ Not separable from real property.

**TABLE 14. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	12.5	6.9	6.4	7.7	9.5
2	Protection to persons and property	5.3	8.8	11.9	9.9	12.1
3	Public works	38.3	11.6	8.4	12.4	13.6
4	Sanitation and waste removal	15.3	12.0	7.2	2.7	2.6
5	Health	0.2	0.3	4.6	5.6	4.1
6	Social Welfare	—	0.9	3.2	2.6	1.4
7	Education	3.5	44.2	44.7	43.5	38.1
8	Recreation and community services	3.3	2.0	2.1	2.7	2.7
9	Debt charges excluding debt retirement	10.1	10.3	8.1	7.9	10.4
10	Payments to own municipal enterprises	9.1	1.4	0.2	1.1	1.1
11	Other expenditure	2.4	1.6	3.2	3.9	4.4
12	Total net general expenditure after elimination of inter-government transfers	100.0	100.0	100.0	100.0	100.0

TABLE 15. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ³
		thousands of dollars				
1	Fiscal year ended March 31, 1960 .....	...	1,706	14,748	8,717	80,186
2	Fiscal year ended March 31, 1959 .....	...	1,224	12,655	8,035	68,881
3	Fiscal year ended March 31, 1958 .....	...	1,210	11,221	7,596	61,140

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Financial Statistics of Provincial Governments—Revenue and Expenditure".

TABLE 13. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
90.3	81.5	83.9	77.9	80.5	78.9	65.8	91.9	78.9	1
—	¹	—	—	—	0.7	—	—	0.7	2
¹	6.8	¹	4.8	2.4	2.7	—	—	2.7	3
—	0.7	0.6	—	—	5.1	—	—	5.1	4
—	—	1.2	—	—	0.3	—	1.7	0.3	5
—	—	0.2	—	—	0.1	—	—	0.1	6
—	0.1	—	—	0.6	0.3	—	—	0.3	7
90.3	89.1	85.9	82.7	83.5	88.1	65.8	93.6	88.1	8
1.2	2.2	2.2	1.6	4.4	1.7	16.6	2.3	1.7	9
1.1	1.6	1.4	1.3	1.5	1.3	2.4	0.8	1.3	10
0.2	1.8	4.1	6.2	1.8	2.5	—	0.8	2.5	11
0.8	1.8	1.1	0.5	0.5	0.6	5.9	—	0.6	12
6.4	3.5	5.3	7.7	8.3	5.8	9.3	2.5	5.8	13
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14

TABLE 14. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6.7	6.1	6.5	4.5	6.3	7.0	16.1	15.2	7.0	1
11.6	12.2	7.0	9.0	14.1	11.4	23.0	10.4	11.4	2
22.0	22.8	20.8	17.9	15.0	18.7	22.4	9.3	18.7	3
9.4	6.3	6.4	8.5	7.4	7.2	10.6	8.9	7.2	4
3.0	2.2	5.6	6.9	1.6	3.7	—	3.6	3.7	5
2.7	2.1	1.0	0.9	1.8	2.1	—	3.6	2.1	6
32.2	35.0	40.4	36.1	38.8	35.5	—	29.3	35.5	7
3.7	3.1	4.8	3.1	6.8	3.7	2.1	3.6	3.7	8
5.6	4.3	3.9	3.7	5.5	6.4	5.2	1.6	6.4	9
0.4	1.4	0.4	1.3	0.9	0.7	10.3	7.7	0.7	10
2.7	4.5	3.2	8.1	1.8	3.6	10.3	6.8	3.6	11
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12

TABLE 15. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
148,368	23,744	24,614	51,346	50,751	404,180	—	74	404,254	1
129,529	15,102	20,173	49,225	44,817	349,641	—	104	349,745	2
98,534	11,959	17,371	44,423	40,084	293,538	—	70	293,608	3

¹ Elementary and secondary schools are operated largely by religious denominations. Grants to all schools were as follows: fiscal year ended March 31, 1960, 13,136; 1959, 12,153; 1958, 8,665.

² Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

TABLE 16. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Current revenue assembled from provincial government reports on municipal statistics	6,324	...	42,276	39,867
	To arrive at "gross current revenue":				
	Add:				
	Local authorities not included in current revenue:				
2	Local school authorities	206 ¹	—	—	381 ²
3	Other	258 ³	—	—	—
4	Debtenture debt charges recoverable	—	—	1,005	16
5	Revenue deducted from expenditure	12	—	—	12
6	Other revenue	—	—	108 ⁶	—
	Deduct:				
7	Interfund eliminations	—	—	186	—
8	Intermunicipal transfers	—	—	1,148	2,445
9	Debtenture debt charges recoverable not applicable	—	—	—	—
10	Utility revenue included in current revenue	278	—	—	92
11	Grants, etc. received for school purposes	—	—	435	—
12	Taxes paid on municipally-owned property	—	—	—	—
13	Other	142 ⁷	—	28 ⁸	—
14	Gross current revenue (per Table 3, item 20)	6,380	2,868¹⁰	41,592	37,739
	To arrive at "net general revenue":				
	Deduct:				
	Inter-government transfers:				
15	Provincial grants-in-aid	308	9	1,131	559
16	Provincial subsidies and special payments	927	344	2,111	4,965
17	Federal payments in lieu of taxes and other special payments	9	76	2,142	2,302
18	Debtenture debt charges recoverable	384	79	1,005	1,196
19	Net general revenue (Table 11, item 14)	4,752	2,360	35,203	28,717

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche county.

³ Water and sewerage corporation of Greater Corner Brook.

⁴ Montreal Metropolitan Corporation.

⁵ Greater Vancouver, Greater Victoria and Nanaimo Water Districts.

TABLE 17. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Current expenditure assembled from provincial government reports on municipal statistics	6,272	...	43,139	39,464
	To arrive at "gross current expenditure":				
	Add:				
	Local authorities not included in current expenditure:				
2	Local school authorities	206 ¹	—	—	381 ²
3	Other	258 ³	—	—	—
4	Debtenture debt charges re: utilities	—	—	1,005	16
5	Debtenture debt charges not included in current expenditure	—	—	108 ⁵	—
6	Revenue deducted from expenditure	12	—	—	17
7	Other	—	—	—	—
	Deduct:				
8	Interfund eliminations	—	—	186	—
9	Intermunicipal transfers	—	—	1,148	2,445
10	Contra to debtenture debt charges recoverable not applicable	—	—	—	—
11	Utility expenditure included in current expenditure	277	—	—	92
12	Grants, etc., to local school authorities	—	—	435	—
13	Taxes paid on municipally-owned property	—	—	—	—
14	Duplication of expenditure on municipal homes and recreation and community centres	—	—	230	—
15	Other	142 ⁸	—	21 ⁹	—
16	Gross current expenditure (per Table 5, item 16)	6,329	2,807¹⁰	42,232	37,341
	To arrive at "net general expenditure":				
	Add:				
17	Capital expenditures out of capital fund, etc., excluding public utilities	540	953	11,405	8,210
	Deduct:				
	Inter-government transfers:				
18	Provincial grants-in-aid	308	9	1,131	559
19	Debtenture debt charges recoverable	384	79	1,005	1,196
20	Funded debt retirement	256	256	4,247	3,179
21	Net general expenditures (Table 12, item 12)	5,921	3,416	47,234	40,617

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche County.

³ Water and Sewerage Corporation of Greater Corner Brook.

⁴ Montreal Metropolitan Corporation.

⁵ Recreation and community centres and hospitals, etc.

TABLE 16. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
280,646	763,355	...	95,830	153,354	157,093	...	...	...	...	1
134,933	1,018	—	—	197	10,549	—	—	—	—	2
4,605 ⁴	—	—	—	—	2,987 ⁵	—	—	—	—	3
—	—	—	3,085	—	—	—	—	—	—	4
—	2,874	—	796	—	111	—	—	—	—	5
—	—	—	—	—	—	—	—	—	—	6
—	—	—	—	269	—	—	—	—	—	7
5,513	25,283	—	—	—	751	—	—	—	—	8
—	150	—	—	—	—	—	—	—	—	9
—	—	—	22	230	1,860	—	—	—	—	10
—	21	—	—	—	—	—	—	—	—	11
—	—	—	141	—	—	—	—	—	—	12
—	—	—	—	—	128 ⁹	—	—	—	—	13
414,671	741,793	82,217 ¹⁰	99,548	153,052	168,001	1,747,861	431 ¹⁰	591 ¹⁰	1,748,883	14
4,563	78,299	5,395	8,110	7,724	13,141	119,239	43	79	119,361	15
250	30,409	2,285	72	15,197	11,111	67,671	119	68	67,858	16
3,000	10,850	1,056	581	1,909	1,531	23,456	30	51	23,537	17
27,283	35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	18
379,575	586,847	69,165	87,700	121,138	138,365	1,453,822	205	393	1,454,420	19

⁶ Recoveries of debt charges from recreation and community centres, hospitals, etc.⁷ Tax abatements.⁸ Duplication of sundry revenue items.⁹ Surplus of previous years transferred.¹⁰ Compiled by Dominion Bureau of Statistics.**TABLE 17. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
281,167	764,047	...	94,439	151,693	155,922	...	...	...	...	1
134,933	1,018	—	—	197	10,549	—	—	—	—	2
4,682 ⁴	—	—	—	—	—	—	—	—	—	3
—	—	—	3,085	—	—	—	—	—	—	4
—	—	—	—	—	2,987 ⁶	—	—	—	—	5
—	2,874	—	796	—	111	—	—	—	—	6
—	—	—	—	—	13 ⁷	—	—	—	—	7
—	—	—	—	269	—	—	—	—	—	8
5,484	25,283	—	—	—	751	—	—	—	—	9
—	150	—	—	—	—	—	—	—	—	10
—	—	—	22	230	1,860	—	—	—	—	11
—	21	—	—	—	—	—	—	—	—	12
—	—	—	141	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	—	15
415,298	742,485	82,818 ¹⁰	98,157	151,391	166,971	1,745,829	419 ¹⁰	518 ¹⁰	1,746,766	16
56,013	256,465	18,287	24,251	64,160	47,129	487,413	—	15	487,428	17
4,563	78,299	5,395	8,110	7,724	13,141	119,239	43	79	119,361	18
27,283	35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	19
62,631	65,077	6,395	3,764	20,678	10,957	177,440	12	13	177,465	20
376,834	820,186	84,999	107,449	180,065	186,149	1,852,890	330	441	1,853,661	21

⁶ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.⁷ Adjustment re: Greater Vancouver Sewerage and Drainage District.⁸ Tax abatements.⁹ Repayments on temporary borrowings 12; surplus adjustment re: Special area or district charges 9.¹⁰ Compiled by Dominion Bureau of Statistics.

TABLE 18. Consolidated Assets,¹ 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash	1,380	168	2,292	3,426	45,177
2	Investments	189	1,512	12,135	11,595	64,543
	Accounts receivable:					
3	Sundry (gross)	1,065	93	6,145	2,114	10,918
4	Due from province	779	6	1,610	509	8,466
5	Due from Dominion	11	1	357	413	—
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	1,304	723	10,319	9,692	43,532
8	Property acquired for taxes (gross)	—	—	248	108	1,500
9	General fixed assets (gross)	27,409	15,712	184,030	147,342	1,904,934
10	Due from schools .....	...	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	1,291
12	Due from trust funds	—	—	1	8	—
13	Other assets	1,133	67	2,375	2,538	257,072
14	Total assets	33,270	18,282	219,512	177,745	2,337,433
15	Deficits and/or extraordinary expenses capitalized	316	188	5,833	2,302	92,026
16	Totals	33,586	18,470	225,345	180,047	2,429,459

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, page 7.TABLE 19. Consolidated Liabilities,¹ 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Bank overdrafts and temporary loans	792	797	14,543	9,626	108,087
	Accounts payable:					
2	Sundry	1,049	77	2,186	2,935	38,488
3	Due to province	30	1	606	15	9,651
4	Due to Dominion	2	—	17	991	—
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	16,153	7,861	80,322	85,153	1,147,401 ⁴
	Other long-term indebtedness:					
7	Due to province ²	713	141	2,978	—	—
8	Due to Dominion Govt. enterprises	—	—	—	—	—
9	Other	1,718	—	1,083	277	13,982
10	Due to schools .....	...	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	1,127
12	Due to trust funds	133	—	65	28	—
13	Other liabilities	218	25	3,391	1,864	70,746
14	Total liabilities	20,808	8,902	105,191	100,889	1,389,482
15	Surplus (including reserves and investment in capital assets)	12,778	9,568	120,154	79,158	1,039,977
16	Totals	33,586	18,470	225,345	180,047	2,429,459

¹ Interfund balances, intermunicipal accounts payable eliminated.² See text, page 7.³ Includes treasury bills 744.

TABLE 18. Consolidated Assets,¹ 1959, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
42,678	32,351	24,455	31,205	23,141	206,273	135	51	206,459	1
42,980	33,218	22,422	22,405	68,732	279,731	—	—	279,731	2
33,874	8,875	7,931	12,126	6,978	90,119	25	91	90,235	3
39,572	14,580	5,804	5,926	2,662	79,914	7 ³	37 ³	79,958	4
3,836	121	226	9	360	5,334	2	33	5,369	5
—	—	40	—	244	284	—	—	284	6
53,827	12,183	20,405	20,912	6,663	179,560	57	70	179,687	7
2,837	2,958	5,157	7,180	3,574	23,562	—	—	23,562	8
1,768,236	290,652	354,280	731,862	542,824	5,967,281	1,131	3,131	5,971,543	9
1,479	—	—	—	36	1,515	—	—	1,515	10
191,724	—	—	14	—	193,029	—	—	193,029	11
—	125	87	359	43	623	—	—	623	12
51,814	9,758	9,204	25,394	12,163	371,518	—	47	371,565	13
2,232,857	404,821	450,011	857,392	667,420	7,398,743	1,357	3,460	7,403,560	14
27,781	1,493	58	1,295	8,566	139,858	—	—	139,858	15
2,260,638	406,314	450,069	858,687	675,986	7,538,601	1,357	3,460	7,543,418	16

³ Territorial government.TABLE 19. Consolidated Liabilities,¹ 1959, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
80,919	25,566	6,595	8,182	6,842	261,949	—	—	261,949	1
42,396	9,754	8,789	14,629	9,310	129,613	2	26	129,641	2
452	145	3,036	1,328 ³	376	15,640	—	—	15,640	3
668	5	24	218	92	2,017	—	—	2,017	4
—	—	259	—	115	374	—	—	374	5
1,399,502	134,288	126,596	403,443	401,414	3,802,133	1,016	203	3,803,352	6
11,379	243	127	282	19	15,882	—	—	15,882	7
1,675	23	204	12	701	2,615	—	—	2,615	8
2,037	317	12	8	525 ⁶	19,959	—	—	19,959	9
14,277	—	—	—	164	14,441	—	64	14,505	10
19,888	—	—	39	230	21,284	—	—	21,284	11
—	180	1,216	3,924	2,270	7,816	—	—	7,816	12
32,475	5,573	5,702	15,199	5,250	140,443	82	—	140,525	13
1,605,668	176,094	152,560	447,264	427,308	4,434,166	1,100	293	4,435,559	14
654,970	230,220	297,509	411,423	248,678	3,104,435	257	3,167	3,107,859	15
2,260,638	406,314	450,069	858,687	675,986	7,538,601	1,357	3,460	7,543,418	16

⁴ Does not include \$66,230,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁵ Includes: Ontario—11,016 Ont. Water Resources Comm.; Manitoba—9 Man. Hydro-Electric and Sask.—58 Sask. Power Corp. Loan.⁶ Includes 340 for Improvement Districts guaranteed by the Province.

TABLE 20. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Total liabilities reported for municipalities by Provincial Governments....	38,667	...	213,890	191,893
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	—
3	Municipal enterprises.....	1,451		16,916	10,460
4	Special municipal activities	—		—	—
5	Substitution from city reports	61		12,125 ¹	—
6	Other	96 ²		—	91 ³
	Deductions:				
7	Intermunicipal eliminations.....	—		184	2,515
8	Interfund eliminations	6,679		17,402	19,882
9	Trust funds	10		—	—
10	Revenue fund liabilities of hospitals	—		—	—
11	Duplication of school debenture debt	—		—	—
12	Surplus, reserves and investment in capital assets	12,778		120,154	79,158
13	Total consolidated liabilities (per Table 19, item 14)	20,808	8,902⁴	105,191	100,889

¹ City of Halifax.² Sinking fund — Cities of St. John's and Corner Brook.³ Added from city reports.⁴ Windsor Debenture Trust Account.

TABLE 21. Analysis of Debenture Debt, 1959, by Purpose, by Provinces

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General, drainage and local improvements.....	2,357	4,580	1,232	3,818	26,764	6,284	32,506	8,290	501,143		392,880	157,301
2	Schools.....	...	...	812	811	32,183	2,469	26,731	2,564	289,782	—	311,703	122,441
3	Sub-totals	2,357	4,580	2,044	4,629	58,947	8,753	59,237	10,854	289,782		704,583	279,742
	Utilities and other municipal enterprises:									501,143		94,499 ²	
4	Water supply systems.....	8,141	1,000	548	394	9,398	1,973	5,750 ³	4,531 ³	..	..	94,203	53,566
5	Electric light and power ..	75	—	240	6	493	219	1,686	1,424	..	..	50,910	18,928
6	Gas supply systems .....	...	...	—	—	...	...	—	—	..	..	1,426	—
7	Transit systems .....	—	—	—	—	...	...	—	—	..	..	71,294	4,649
8	Telephone systems.....	—	—	—	—	...	...	—	—	..	..	5,373	—
9	Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—
10	Ferries	—	—	—	—	207	—	—	—	..	..	—	—
11	Airports .....	—	—	—	—	...	...	425	162	..	..	58	—
12	Housing	—	—	—	—	332	—	902	45	..	..	9,249	2,914
13	Cemeteries.....	—	—	—	—	—	—	—	—	..	..	19	—
14	Parking authorities.....	—	—	—	—	—	—	—	—	..	..	1,329	6,689
15	Other	—	—	—	—	—	—	137	—	..	..	71	—
16	Sub-totals	8,216	1,000	788	400	10,430	2,192	8,900	6,162	308,259		233,932	86,746
17	Unclassified	—	—	—	—	—	—	—	—	37,911	10,306	—	—
18	Total debenture debt	10,573	5,580	2,832	5,029	69,377	10,945	68,137	17,016	327,693	10,306	938,515	366,488
										809,402		94,499 ²	

¹ Roman Catholic separate schools and public and secondary schools in unorganized areas.² Includes some sanitation; also electric light for city of Moncton.³ Guaranteed debenture debt of Improvement Districts.

TABLE 20. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
2,045,339	2,445,062	...	331,192	755,198	573,012	1
750,166	94,499		151,454	228,847	99,863	2
—	9,006		—	—	—	3
96,738	—		770	13,108	83,846	4
—	222		—	—	258	5
—	3,734 ⁴		54 ⁵	—	6,283 ⁶	6
56,291	63,400		11,004	3,257	3,534	7
406,493	228,485		13,466	132,619	83,742	8
—	—		896	—	—	9
—	—		—	2,590	—	10
—	—		8,034 ⁷	—	—	11
1,039,977	654,970		297,510	411,423	248,678	12
1,389,482	1,605,668	176,094⁸	152,560	447,264	427,308	13

⁵ Adjusting deficits netted against surplus.⁶ Guaranteed debt of Improvement Districts.⁷ Included in both municipal and education reports.⁸ Compiled by Dominion Bureau of Statistics.**TABLE 21. Analysis of Debenture Debt, 1959, by Purpose, by Provinces**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
26,049	16,635	21,704 7,299	27,642	181,744 12,646	5,271	93,424 5,943 ¹	95,854	1,631,366	73	—	203	—	1,631,642	1
8,225 22,537	5,950	6,319 24,513	3,013	8,227 105,595	—	112,339	9,070	1,189,783	—	—	—	—	1,189,783	2
34,274 22,537	22,585	28,023 31,812	30,655	189,971 118,241	5,271	205,763 5,943 ¹	104,924	2,821,149	73	—	203	—	2,821,425	3
18,462 6,728	6,650 22,010	22,143 1,908	7,770 3,526	44,286 25,673	1,750 1,050	60,834 724	22,080 346	..	943 ⁴	—	—	—	..	4
—	—	—	—	279	—	—	9	..	—	—	—	—	..	5
—	—	609	150	2,033	625	—	—	..	—	—	—	—	..	6
—	—	—	—	12,364	1,900	498	—	..	—	—	—	—	..	7
1,042	—	—	—	—	—	—	—	..	—	—	—	—	..	8
—	—	—	—	—	—	—	—	..	—	—	—	—	..	9
—	—	—	—	—	—	5	288	..	—	—	—	—	..	10
—	—	—	—	—	—	—	—	..	—	—	—	—	..	11
—	—	—	—	—	—	—	—	..	—	—	—	—	..	12
—	—	—	—	—	—	—	—	..	—	—	—	—	..	13
—	—	—	—	—	—	—	—	..	—	—	—	—	..	14
—	—	—	—	—	—	—	—	..	—	—	—	—	..	15
26,232	28,660	24,660	11,446	84,635	5,325	62,061	22,723	932,767	943	—	—	—	933,710	16
—	—	—	—	—	—	—	—	48,217	—	—	—	—	48,217	17
60,506 22,537	51,245	52,683 31,812	42,101	274,606 118,241	10,596	267,824 5,943 ¹	127,647	3,802,133	1,016 ⁵	—	203 ⁶	—	3,803,352	18

⁴ Includes some sanitation.⁵ Whitehorse only.⁶ Yellowknife and Hay River.

TABLE 22. Analysis of Debenture Debt by Place of Payment, 1959, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only	13,848	7,861	71,973	78,940	252,965
2	London (England) only	—	—	—	—	3,281
3	London (England) and Canada	—	—	—	—	3,381
4	New York only	2,305	—	3,650	5,628	210,498
5	New York and Canada	—	—	4,699	585	19,954
6	London (England), New York and Canada	—	—	—	—	450
7	Unclassified	—	—	—	—	656,872 ¹
8	Totals	16,153	7,861	80,322	85,153	1,147,401

¹ Would be largely "Canada, only".

TABLE 23. Analysis of Expenditure Item Debenture Debt Charges, 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General, drainage and local improvements:					
2	Interest	495	203	1,381	1,581	..
3	Serial principal	147	63	2,314	1,455	..
3	Sinking fund requirements	99	130	123	223	..
4	Schools:					
5	Interest .....	...	73	1,441	1,191	14,002
6	Serial principal .....	...	36	1,736	1,267	33,452
6	Sinking fund requirements .....	...	27	74	47	—
7	Utilities and other Municipal enterprises:					
8	Interest	220	46	453	608	..
9	Serial principal	144	19	499	463	..
9	Sinking fund requirements	29	14	53	125	..
10	Total (table 5, item 9)	1,134	611	8,074	6,960	127,648

¹ Includes sinking fund requirements.

TABLE 24. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Direct debt						
Funded Debt:						
1	Bonded debt	16,153	7,861	80,322	85,153	1,147,401
2	Deduct sinking funds	96	1,552	7,202	6,829	12,404
3	Item 1 less item 2	16,057	6,309	73,120	78,324	1,134,997
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	16,057	6,309	73,120	78,324	1,134,997
6	Temporary loans and overdrafts	739	720	12,720	7,799	108,087
Accounts and other payables:						
7	Trust funds and other deposits	108	—	64	28	—
8	Other	1,770	204	9,992	2,586	64,918
9	Other liabilities	185	—	3,126	1,781	49,735
10	Total direct debt less sinking funds	18,859	7,233	99,022	90,518	1,357,737
Indirect debt						
11	Guaranteed bonds or debentures	—	—	1,208	4,114	66,230 ²
12	Deduct sinking funds	—	—	313	—	1,549
13	Item 11 less item 12	—	—	895	4,114	64,681
14	Guaranteed bank loans	—	—	—	—	—
15	Total indirect debt less sinking funds	—	—	895	4,114	64,681
16	Total direct and indirect debt less sinking funds	18,859	7,233	99,917	94,632	1,422,418

² Included in debenture debt in Table 19—Consolidated Liabilities.

TABLE 22. Analysis of Debenture Debt by Place of Payment, 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,089,185	111,838	108,753	370,754	84,250	2,190,367	1,016	203	2,191,586	1
—	—	3,937	—	4,358	11,576	—	—	11,576	2
487	—	411	—	2,634	6,913	—	—	6,913	3
307,008	13,500	12,666	29,679	75,807	660,741	—	—	660,741	4
1,776	7,050	829	2,925	11,887	49,705	—	—	49,705	5
1,046	1,900	—	85	5,501	8,982	—	—	8,982	6
—	—	—	—	216,977 ¹	873,849 ¹	—	—	873,849 ¹	7
1,399,502	134,288	126,596	403,443	401,414	3,802,133	1,016	203	3,803,352	8

TABLE 23. Analysis of Expenditure Item Debenture Debt Charges, 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
22,526	1,846	2,232	5,875	..	..	17	4	..	1
40,035 ¹	3,112	1,156	10,366	..	..	12	13	..	2
..	990	1,051	140	..	..	—	—	..	3
17,898	1,593	1,420	308	..	..	—	—	..	4
29,177 ²	2,294 ¹	1,472	10,172 ¹	..	..	—	—	..	5
..	..	85	..	..	..	—	—	..	6
12,679	2,109	1,641	3,012	1,863	..	22	—	..	7
16,071 ¹	1,332	1,116	3,865	1,970 ¹	..	12	—	..	8
..	875	328	207	..	..	—	—	..	9
138,386	14,151	10,501	33,945	24,422	365,832	63	17	365,912	10

¹ Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools, public and secondary schools in unorganized areas.

TABLE 24. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1959

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,399,502	134,031	126,596	403,443	401,414	3,801,876	1,016	203	3,803,095	1
31,079	18,194	8,826	3,245	43,510	132,937	—	—	132,937	2
1,368,423	115,837	117,770	400,198	357,904	3,668,939	1,016	203	3,670,158	3
—	257 ¹	—	744	—	1,001	—	—	1,001	4
1,368,423	116,094	117,770	400,942	357,904	3,669,940	1,016	203	3,671,159	5
80,442	14,178	6,595	8,173	6,828	246,281	—	—	246,281	6
—	139	1,216	3,924	2,270	7,749	—	—	7,749	7
86,017	9,624	12,451	19,606	11,392	218,560	2	90	218,652	8
29,494	5,139	5,702	12,094	4,816	112,072	82	—	112,154	9
1,564,376	145,174	143,734	444,739	383,210	4,254,602	1,100	293	4,255,995	10
5,650	2,939	—	—	—	80,141	—	—	80,141	11
—	—	—	—	—	1,862	—	—	1,862	12
5,650	2,939	—	—	—	78,279	—	—	78,279	13
—	—	—	15	—	15	—	—	15	14
5,650	2,939	—	15	—	78,294	—	—	78,294	15
1,570,026	148,113	143,734	444,754	383,210	4,332,896	1,100	293	4,334,289	16

² Debentures of the Montreal Transportation Commission guaranteed by the City of Montreal; not previously included in D.B.S. publications.

TABLE 25. Trust and Agency Funds,¹ 1959, by Provinces

	Nfld. ²	P.E.I.	N.S.	N.B.	Que. ³	Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total
	thousands of dollars													
Assets														
Cash	9	20	27 ³	103	..	..	731	524	439	1,142	..	—	—	..
Investments	3	200	4,241	3,348	..	..	21,065	5,883	23,642	2,019	..	—	—	..
Due from other funds	133	—	65	28	..	..	180	1,216	3,924	2,270	..	—	—	..
Other assets	—	—	6	102	..	..	355	1,063	712	167	..	—	—	..
Total assets	145	220	4,339	3,581	..	..	22,331	8,686	28,717	5,598	..	—	—	..
Liabilities														
Accounts payable .....	—	—	—	—	..	..	303	9	—	4	..	—	—	..
Due to other funds	—	—	1	8	..	..	125	87	359	43	..	—	—	..
Other liabilities	73	—	—	8	..	..	62	94	607	202	..	—	—	..
Trust and agency fund balances	72	220	4,338	3,565	..	..	21,841	8,496	27,751	5,349	..	—	—	..
Total liabilities	145	220	4,339	3,581	..	..	22,331	8,686	28,717	5,598	..	—	—	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 18 and 19 and are presented here for additional information only.

² Cities of St. John's and Corner Brook; information for other municipalities is not available.

³ Included with Reserve Funds in the consolidated assets and liabilities.

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OF
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1960

Revenue and Expenditure
Assets and Liabilities

Actual



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures are not available.

... figures are not appropriate or not applicable.

— nil or zero.

-- amount is too small to be expressed.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1960 - ACTUAL

COMMENTARY AND EXPLANATORY NOTES

This annual report summarizes, by provinces, data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the "Manual of Instructions—Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations," which incorporates classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950 and again in 1960 under the title "Municipal Finance Reporting Manual". These editions were made available for distribution to all municipal treasurers and auditors. Several provinces now use the 1960 revision, in whole or in part, as a basis

for reporting municipal finance statistics. It is hoped that soon all provinces will conform to the reporting procedure recommended by the 1960 "Municipal Finance Reporting Manual".

For the years 1951 to 1959 inclusive, the classifications used in the municipal finance statistics published by the Dominion Bureau of Statistics were those contained in the 1950 Manual. The changes in classifications and concepts recommended in the 1960 edition of the Manual have been introduced in this issue, to the extent possible, by adaptation of the material presented for those provinces in which the recommendations of the new Manual had not yet been applied. For example, debenture debt charges recoverable are no longer included in revenue, and the expenditure item "debt charges" does not include charges on debentures issued on behalf of utilities and schools. The latter are now included in "education" expenditure. These and other changes are described more fully further along in this commentary. Certain omissions of statistics from this report are due to non-publication by a province of particular information or detail thereof.

Statistics of municipalities in the provinces are mostly for the calendar year 1960 except for several important cities in Quebec where the fiscal year terminates at the end of April or May, 1961. Information on education is for the calendar year for all provinces except Quebec and Prince Edward Island where the school fiscal year ends June 30, 1960.

REVENUES AND EXPENDITURES

I. Gross Current Revenue and Expenditure

Tables 3 and 5 show the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which however are reported in Tables 16 and 17. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Recommendations of the new Manual have been followed to the extent of including in expenditures, where possible, the principal repayment of long term debt other than debentures; also, expenditures formerly classified as "Capital expenditures out of revenue" have now been classified as "Contributions to capital and loan fund" in Table 5 and are included by function in Table 8, Capital Expenditures for Fixed Assets. (See commentary, page 6 section II).

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received by the school boards directly from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these, which is omitted here, is or should be available through other statistical reports. However a table has been inserted in this report to show provincial government grants paid directly to local schools, (see Table 13).

In previous years, where debenture debt included debentures issued directly by utilities or by municipalities on their behalf, the relative debenture debt charges were included in expenditures as such, and in revenue as debenture debt charges recoverable. This procedure has now been changed, in partial conformity with the new Manual. Debenture debt charges recoverable have been netted against the expenditure item "Debt Charges", so that the latter item now represents debenture and other debt charges for general municipal purposes (including

Special Activities). To provide comparability with former series, supplementary data on debenture debt charges of utilities and schools are shown in Table 21.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts; in New Brunswick for debentures issued for municipally-owned hospitals; and in British Columbia for guaranteed debt of Improvement Districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by, or on behalf of, school authorities are now included in the expenditure item "education" except for an undetermined amount in respect of school debentures issued by municipalities in British Columbia, which is included in debenture debt charges.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland.—Included are taxes levied and collected by the Local School Tax Area Authorities in Deer Lake and Corner Brook. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. Cost of police, health and social welfare services is borne by the province except for minor amounts in some municipalities.

Prince Edward Island.—In municipalities where statements of receipts are used, adjustments have been made to eliminate non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally-owned), special area or district charges and joint expenditure boards or committees". School taxation is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick.—Taxes levied by city and town school boards are included, and an estimate of the levy by local school boards for Restigouche County.

Quebec.—Municipal revenues and expenditures have been supplemented by school tax revenues, and by investment earnings of the Montreal Metropolitan Corporation.

Ontario.—School taxation from the municipal report has been augmented by the "Local Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1960, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba.—Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund, Greater Winnipeg Sanitary District and the Greater Winnipeg Water District. The school tax levy does not include levies made by schools in unorganized territory as these are not published.

Saskatchewan.—School taxation is shown as reported in the municipal report.

Alberta.—Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia.—School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1961, representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the municipal district of Yellowknife. As 1960 statements for Hay River were not available, 1959 information has been used.

II. Capital Expenditures for Fixed Assets

Table 8 now combines capital expenditures formerly presented separately as capital expenditures out of revenue and as capital expenditures out of capital fund. Capital expenditures out of reserve funds are also included for Manitoba, Saskatchewan, Alberta and British Columbia. The sources of the figures for each province are set out below.

Newfoundland.—Gross expenditure on capital account for the city of St. John's. New debenture issues for other municipalities.

Prince Edward Island.—Capital expenditures for Charlottetown, Summerside, and Kensington, villages of Cardigan and Kinkora. Capital expenditures for schools as reported by the Department of Education.

Nova Scotia.—Capital expenditures for all municipalities and schools as shown in the annual report of the Department of Municipal Affairs.

New Brunswick.—Capital expenditures for all municipalities. Capital costs of schools as shown in the Education Report.

Quebec.—Estimate of total capital expenditure according to public investment concepts except for schools which are obtained from financial statements of school corporations. No estimate was available for capital expenditures of utilities and other municipal enterprises.

Ontario.—Municipal capital expenditures based on sample survey of municipalities; outlays from school capital funds as shown in the Department of Education Report.

Manitoba.—Capital expenditures for Winnipeg (other than for schools). For other municipalities capital disbursements or new debenture issues; net increase in school debenture debt adjusted for retirements; and debenture approvals for Hospital and Medical Nursing Unit Districts.

Saskatchewan.—Capital expenditures for all municipalities; capital payments for schools as shown in the Education Report; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta.—Capital expenditures for cities of Calgary, Red Deer, Drumheller, Medicine Hat and Wetaskiwin; capital disbursements for Edmonton and for schools; debenture sales for the other cities;

net increase in debenture debt adjusted for retirements, for remaining municipalities; municipal borrowings for hospital districts.

British Columbia.—Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 88% of the school boards in the Province.

Yukon Territory.—No capital expenditures reported.

Northwest Territories.—Capital expenditures for municipal district of Yellowknife.

III. Net General Revenue and Expenditure

Tables 9 and 10 show a breakdown, by province, of net general revenue and expenditure shown in total in "A Consolidation of Public Finance Statistics",—Catalogue No. 68-202. Tables 11 and 12 show the percentage distribution among the more important items of net general revenue and expenditure. These figures are generally lower in Table 11 than in previous years because net general revenue now excludes only grants-in-aid from other governments whereas all inter-government transfers were excluded previously.

Revenue and expenditure reconciliation tables (14 and 15) include a reconciliation between gross current revenue and expenditure and net general revenue and expenditure.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

Tables 16 and 17 represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Until such time as separate financial statements for Special Activities, as defined in the new Manual, are provided by the provincial Departments of Municipal Affairs, and until there are separate publications of financial statistics of municipal utilities, and of schools, by the Dominion

Bureau of Statistics, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with off-setting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments, but securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Newfoundland.—The schools are denominational and largely financed by the Province, hence they are not included in these tables.

Prince Edward Island.—Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia.—Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney,

the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick.—Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as shown in the municipal report. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and at the gross debenture debt of Roman Catholic separate schools, and public and secondary schools in unorganized areas.

Manitoba.—Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan.—Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta.—Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of Improvement Districts have been included at the amount of the guaranteed debt as shown in the Public Accounts of the Province. General fixed assets of schools include the amount "due from schools for debentures" for debenture debt issued by the municipalities and the gross debenture debt issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the municipal district of Yellowknife. As 1960 statements for Hay River were not available, 1959 information has been used.

DIRECT AND INDIRECT DEBT

Table 22 is a breakdown by province, of the total direct and indirect debt of municipal governments as shown in Table 7 of "A Consolidation of Public Finance Statistics",—Catalogue No. 68-202. In order to conform with the procedures used in

presenting direct debt statistics of the federal and provincial governments the debt of municipally-owned utilities is not included in this table. Sinking funds are deducted from funded debt, and surplus and reserves are eliminated in this presentation.

December 21, 1962.

STATISTICAL TABLES

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities:					
1	1956 Census	163,367	37,568	692,263	552,359	4,525,608
2	1960 assessed or other estimate .....	..	..	..	593,524	5,129,092
	Population of the province, as of June 1:					
3	1956 Census	415,000	99,000	695,000	555,000	4,628,000
4	1960 estimate by Census Division	448,000	103,000	727,000	589,000	5,142,000
	Area of organized municipalities (thousands of acres):					
5	Area assessed for taxation .....	..	..	..	..	25,749
6	Total area	224	7	13,332	..	..
7	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Whitehorse and Dawson only.² Yellowknife and Hay River only.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1960, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	8,417	36,778⁶	770,713	512,678
4	Business	3,359	8,210	31,748	34,300
5	Personal	—	7,638	134,792	113,784
6	Other	—	—	312	3,902
7	Total for general purposes	11,776²	52,626	937,565	664,664
	Exemptions¹				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	403,400	..
11	Other .....	..	..	17,362 ¹²	..
12	Total exemptions .....	..	10,000¹³	420,762	..
	Government property:				
13	Dominion .....	..	..	180,954	..
14	Provincial .....	..	..	34,838	..
15	Municipal .....	..	..	87,047	..
16	Total government property .....	..	..	302,839	..
17	Non-government property .....	..	..	117,923	..
18	Total exemptions .....	..	10,000¹³	420,762	..

¹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.² Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.³ The figures shown are for municipal purposes but in accordance with legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 622,415, Improvements 1,795,052, Total 2,417,467.⁴ Whitehorse only.⁵ Yellowknife only.⁶ Includes 21,626 railway roadway, gas and oil pipelines, mining plant and equipment.⁷ Includes assessment of utilities.⁸ Valuation of improvements, the total value of which was 2,828,320 and the maximum value at which they could be taxed was 1,795,067.

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1960

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5,250,709	780,105	844,365	1,010,657	1,108,666	14,965,667	3,421 ¹	4,042 ²	14,973,130	1
5,808,978	..	889,427	1,180,466	1,317,768	..	..	..	..	2
5,405,000	850,000	881,000	1,123,000	1,399,000	16,050,000	12,000	19,000	16,081,000	3
6,111,000	906,000	915,000	1,291,000	1,602,000	17,834,000	14,000	22,000	17,870,000	4
25,076	..	..	..	799 ³	..	..	..	..	5
30,342	..	66,525	40,407	1,194 ³	..	..	..	..	6
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	7

³ Information not complete.**TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1960, by Provinces**

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon ⁴	N.W.T. ⁵	No.
thousands of dollars								
..	6,043,603	652,951	362,453 ⁶	973,050 ⁷	1,222,220 ⁸	8,334	..	1
..	2,332,694	428,902	813,660	684,631	621,747	3,401	..	2
8,778,072	8,376,297	1,081,853	1,176,113	1,657,681	1,843,967	11,735	4,203	3
..	1,036,717	49,309	60,662	80,818	..	...	2,506	4
..	...	12,634	...	—	...	...	...	5
—	—	—	318 ¹⁰	664	—	—	—	6
..	9,413,014¹¹	1,143,796	1,237,093	1,739,163	..	11,735	6,709	7
..	1,283,172	..	553,830	267,607	1,606,100	4,640	..	8
..	403,513	..	58,935	79,415	119,173	819	..	9
2,719,121	1,686,685	..	612,765	347,022	1,725,273	5,459	3,730	10
—	6,668	..	—	—	—	—	—	11
2,719,121¹⁴	1,693,353¹⁵	240,942	612,765	347,022¹³	1,725,273¹⁶	5,459	3,730	12
..	319,950	..	32,034	44,738	121,861	4,248	1,337	13
..	286,710	..	41,798	63,147	81,559	675	61	14
..	695,721	..	70,890	180,022	247,330	144	1,653	15
..	1,302,381	..	144,722	287,907	450,750	5,067	3,051	16
..	410,304	..	468,043	59,115	102,646	392	679	17
2,719,121	1,712,685¹⁵	240,942	612,765	347,022¹⁵	553,396¹⁷	5,459	3,730	18

⁹ Excludes 37,720 on which school taxes only are levied.¹⁰ Special franchise on which the taxation is classified "real property" in Table 3.¹¹ Excludes 33,000 assessment in unorganized areas on which school taxes only are levied.¹² Personal property.¹³ Charlottetown only.¹⁴ Includes 129,608 permissive exemptions.¹⁵ Information not complete.¹⁶ Consists of 553,396 valuation of wholly exempted properties and 1,171,877 partial statutory and permissive exemptions.¹⁷ Excludes 1,171,877 partial statutory and permissive exemptions.

TABLE 3. Gross Current Revenue, 1960, by Provinces

(See Table 6, for details of contributions, grants and subsidies)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	2,473	1,807	26,882	19,552
2	Personal property	4	251	5,987	4,737
3	Business	915	226	1,483	1,867
4	Poll	142	155	1,260	2,269
5	Amusement	78	...	...	...
6	Sales	419	...	...	...
7	Household and tenant .....	...	...	6	2
8	Other	22 ³	—	71	150 ⁴
9	Total general and school taxation	4,053	2,439	35,689	28,575
10	Special assessments (owners' share) and charges	253	7	406	88
11	Total taxation¹	4,306	2,446	36,095	28,663
12	Licences and permits	147	55	421	250
13	Interest, tax penalties, etc.	10	3	464	257
	Contributions, grants and subsidies:				
14	Governments ⁵	1,561	435	6,489	10,531
15	Government enterprises	58	85	773	430
16	Other	130	5	340	74
17	Total contributions, grants and subsidies	1,749	525	7,602	11,035
18	Miscellaneous revenue	279	61	1,575	718
19	Total gross current revenue	6,491	3,090	46,157	40,923
20	Surplus from previous years	—	36	722	295
21	Totals	6,491	3,126	46,879	41,218
22	Deficit	235	66	853	89
23	Totals	6,726	3,192	47,732	41,307

¹ Included with real property.² Included with business.³ Telephone tax.⁴ Includes telephone tax.⁵ Includes local taxation for education levied by municipalities or school districts as follows: Nfld. — 214; P.E.I. — 1,412; N.S. — 15,857; N.B. — 17,490; Que. — real property — 119,523; sales tax — 38,186; Ont. — 261,761; Man. — 30,198; Sask. — 39,567; Alta. — 54,266; B.C. — 56,920; Total — 635,404. See Table 15 for provincial grants to school boards.**TABLE 4. Analysis of Municipal Taxation, 1960, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Tax levies:				
1	General, including schools	4,053	2,439	35,689	28,575
2	Special assessments (owners' share) and charges	253	7	406	88
3	Total taxation revenue (Table 3, item 11)	4,306	2,446	36,095	28,663
4	Tax collections ¹	3,715	2,386	34,465	27,810
5	Percentage of current levy	86.28	97.55	95.48	97.02
6	Taxes receivable, current and arrears	1,362	748	11,409	10,168
7	Percentage of current levy	31.63	30.58	31.61	35.47

¹ Includes 1959 figures for Hay River.

TABLE 3. Gross Current Revenue, 1960, by Provinces

(See Table 6, for details of contributions, grants and subsidies)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
220,100	571,714	56,473	75,901	95,740	117,851	1,188,493	142	257	1,188,892	1
...	...	1	...	...	...	10,979	...	...	10,979	2
23,592	1	5,269	1	6,720	3,509	43,581	...	--	43,581	3
..	134	6	1,184	...	...	5,150	...	7	5,157	4
1,538	...	...	167	...	...	1,783	...	...	1,783	5
80,235	...	434	567	...	...	81,655	...	...	81,655	6
..	...	...	...	...	...	6	...	...	6	7
3,546	—	61	422	—	51	4,323	—	—	4,323	8
329,011	571,848	62,243	78,241	102,460	121,411	1,335,970	142	264	1,336,376	9
41,299	20,530	5,721	3,097	9,447	7,143	87,991	31	66	88,088	10
370,310	592,378	67,964⁶	81,338	111,907	128,554⁷	1,423,961	173	330	1,424,464	11
5,294	6,907	1,504	1,974	2,369	6,201	25,122	22	8	25,152	12
5,498	6,231	1,355	1,615	1,752	2,371	19,556	2	3	19,561	13
17,274	134,520	9,124	12,935	28,866	29,912	251,647	155	199	252,001	14
12,095	6,779	2,526	5,173	9,583	3,331	40,833	—	2	40,835	15
1,821	739	366	650	198	1,055	5,378	—	—	5,378	16
31,190	142,038	12,016	18,758	38,647	34,298	297,858	155	201	298,214	17
12,445	33,137	2,188	4,525	10,244	11,786	76,958	4	8	76,970	18
424,737	780,691	85,027	108,210	164,919	183,210	1,843,455	356	550	1,844,361	19
3,804	10,013	2,189	269	682	1,175	19,185	4	—	19,189	20
428,541	790,704	87,216	108,479	165,601	184,385	1,862,640	360	550	1,863,550	21
6,443	2,817	1,088	2,362	1,826	169	15,948	9	—	15,957	22
434,984	793,521	88,304	110,841	167,427	184,554	1,878,588	369	550	1,879,507	23

⁶ School levies made by resident administrator in unorganized areas not available.⁷ Includes \$12,683,000 provincial grants payable to municipalities in respect of resident home-owners' subsidy.⁸ See Table 13 for provincial grants to school boards.**TABLE 4. Analysis of Municipal Taxation, 1960, by Provinces**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars										
329,011	571,848	62,243	78,241	102,460	121,411	1,335,970	142	264	1,336,376	1
41,299	20,530	5,721	3,097	9,447	7,143	87,991	31	66	88,088	2
370,310	592,378	67,964	81,338	111,907	128,554	1,423,961	173	330	1,424,464	3
..	580,011	65,886	79,825	107,536	128,105	..	165	267	..	4
..	97.91	96.94	98.14	96.09	99.65	..	95.38	80.91	..	5
60,029	62,142	12,115	19,566	22,334	6,911	206,784	64	75	206,923	6
16.21	10.49	17.83	24.06	19.96	5.38	—	36.99	22.73	—	7

¹ Includes some small amounts added to tax rolls for collections.

TABLE 5. Gross Current Expenditure, 1960, by Provinces
(See Table 7, for details of expenditures for protection, health and social welfare)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	771	221	3,172	2,949	40,408
2	Protection to persons and property	340	344	5,922	4,309	52,732
3	Public works	1,713	329	2,630	2,933	57,959
4	Sanitation and waste removal	582	20	1,084	635	9,445
5	Health	15	1	2,676	975	8,848
6	Social welfare .....	...	48	2,453	1,986	6,872
7	Education	214 ²	1,412	20,484	18,925	157,709
8	Recreation and community services	156	65	1,193	833	11,264
Debt charges:						
9	Debenture ³	767	451	3,984	4,089	55,618
10	Other long-term	—	—	430	296	—
11	Other	116	72	762	337	1,333
12	Utilities and other municipal enterprises (deficits and levies)	375	13	56	147	1,402
13	Provision for reserves	81	49	892	726	2,710
14	Contributions to capital and loan fund	1,081	80	648	380	15,731
15	Joint or special expenditures	—	—	—	17	—
16	Miscellaneous expenditures	139	14	466	837	3,704
17	Total gross current expenditure	6,350	3,119	46,852	40,374	425,735
18	Deficits from previous years	—	—	260	24	—
19	Totals	6,350	3,119	47,112	40,398	425,735
20	Surplus	376	73	620	909	9,249
21	Totals	6,726	3,192	47,732	41,307	434,984

¹ Includes 1959 figures for Hay River.

² Corner Brook and Deer Lake local school tax authorities which levy and collect their own taxes.

³ See text, Revenues and Expenditures, page 5 paragraph 4: page 6 paragraph 3.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Governments:						
1	Dominion	210	85	2,287	2,789	4,142
2	Province	1,351	350	4,202	7,742	13,132
3	Other municipalities	—	—	—	—	—
4	Total governments	1,561	435	6,489	10,531	17,274
Government enterprises:						
5	Dominion	8	2	343	97	270
6	Province	—	—	142	11	—
7	Own municipality	50	83	288	322	11,825
8	Other municipalities	—	—	—	—	—
9	Total government enterprises	58	85	773	430	12,095
10	Other contributions, etc.	130	5	340	74	1,821
11	Totals	1,749	525	7,602	11,035	31,190
Analysis by purpose:						
12	Public works	284	—	298	247	9,416
13	Health	1	—	467	83	—
14	Social welfare .....	...	—	934	838	—
15	Other	1,464	525	5,903	9,867	21,774
16	Totals (Table 3, item 17)	1,749	525	7,602	11,035	31,190

TABLE 5. Gross Current Expenditure, 1960, by Provinces
(See Table 7, for details of expenditures for protection, health and social welfare)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
50,015	5,588	6,985	8,738	10,543	129,390	44	64	129,498	1
96,160	10,865	7,559	17,048	26,186	221,465	53	29	221,547	2
119,502	14,465	24,210	25,291	15,684	264,716	76	44	264,836	3
34,492	3,309	2,597	5,408	6,286	63,858	26	37	63,921	4
14,583	1,670	6,145	7,474	2,294	44,681	--	12	44,693	5
43,241	3,559	5,576	4,066	18,718	86,519	—	52	86,571	6
264,701	30,176	40,004	54,266	56,968	644,859	...	151	645,010	7
29,544	2,305	2,943	5,385	8,699	62,387	11	14	62,412	8
63,456	6,847	4,935 ⁴	19,347 ⁴	23,518 ⁵	183,012	35	34	183,081	9
—	—	—	64	—	790	—	—	790	10
10,530	194	599	477	596	15,016	--	--	15,016	11
10,953	1,154	1,400	2,868	1,782	20,150	35	17	20,202	12
6,868	1,979	1,353	1,413	2,432	18,503	20	4	18,527	13
19,024	2,941	3,624	8,698	6,464	58,671	56	51	58,778	14
6,500	400	—	1,056	18	7,991	—	—	7,991	15
11,012	583	1,723	3,356	1,008	22,842	5	11	22,858	16
780,581	86,035	109,653	164,955	181,196	1,844,850	361	520	1,845,731	17
2,090	911	145	124	2	3,556	—	—	3,556	18
782,671	86,946	109,798	165,079	181,198	1,848,406	361	520	1,849,287	19
10,850	1,358	1,043	2,348	3,356	30,182	8	30	30,220	20
793,521	88,304	110,841	167,427	184,554	1,878,588	369	550	1,879,507	21

⁴ Does not include debenture debt charges on debentures issued by hospital districts.

⁵ Includes debt charges or short-term capital borrowings.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
12,537	1,157	985	1,943	2,284	28,419	37	52	28,508	1
119,429	7,967	11,950	26,923	27,628	220,674	118	147	220,939	2
2,554	—	—	—	—	2,554	—	—	2,554	3
134,520	9,124	12,935	28,866	29,912	251,647	155	199	252,001	4
1,425	596	770	531	532	4,574	—	—	4,574	5
3,957	713	737	94	209	5,863	—	—	5,863	6
1,397	1,217	3,666	8,958	2,590	30,396	—	2	30,398	7
—	—	—	—	—	—	—	—	—	8
6,779	2,526	5,173	9,583	3,331	40,833	—	2	40,835	9
739	366	650	198	1,055	5,378	—	—	5,378	10
142,038	12,016	18,758	38,647	34,298	297,858	155	201	298,214	11
60,069	3,178	6,675	8,704	806	89,677	7	23	89,707	12
353	156	52	368	161	1,641	—	—	1,641	13
24,376	2,269	4,711	2,189	14,778	50,095	—	43	50,138	14
57,240	6,413	7,320	27,386	18,553	156,445	148	135	156,728	15
142,038	12,016	18,758	38,647	34,298	297,858	155	201	298,214	16

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Protection:						
1	Fire	150	106	2,517	1,750	48,177 ²
2	Police and law enforcement	13	174	2,655	1,841	934
3	Corrections .....	..	—		189	..
4	Street lighting	153	63	589	373	3,594
5	Other	24	1	161	156	27
6	Total protection (Table 5, item 2)	340	344	5,922	4,309	52,732
Health:						
7	Public	14	—	315	160	4,972
8	Medical, dental and allied services	1	—		153	..
9	Hospital care .....	...	1	2,360	563	3,876
10	Other health	—	—	1	99	..
11	Total health (Table 5, item 5)	15	1	2,676	975	8,848
Social welfare:						
12	Aid to aged persons .....	...		622	109	
13	Aid to unemployed and unemployables .....	...	27	1,228	1,342	
14	Mothers' allowances .....	...			
15	Child welfare .....	...		534	409	
16	Other .....	...	21	69	126	6,872
17	Total social welfare (Table 5, item 6) .....	...	48	2,453	1,986	6,872

¹ Includes 1959 figures for Hay River.² Includes police protection.³ Cities only.⁴ Cities and municipality of Metropolitan Toronto.TABLE 8. Capital Expenditures for Fixed Assets,¹ 1960, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	91	14	141	130	
2	Protection to persons and property	81	51	348	430	
3	Public works	998	449	1,404	1,926	
4	Sanitation and waste removal	239	424	1,703	372	
5	Health .....	...	—	90	2	
6	Social welfare .....	...	—	100	2	
7	Recreation and community services	140	37	315	279	
8	Miscellaneous	34	2	1,266	360	62,000
9	Schools .....	...	1,233	8,755	3,226	75,504
10	Utilities and other municipal enterprises	1,032 ⁴	374 ⁴	2,072 ⁵	1,587 ⁴	..
11	Totals	2,615	2,584	16,194	8,314	137,504

¹ See introduction page 6, Capital Expenditures for Fixed Assets.² Yellowknife only.³ Includes 110 municipal borrowings for hospital districts.

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
19,791 ³	4,173	2,890	5,418 ³	9,656	94,628	41	18	94,687	1
40,028 ⁴	4,882	2,955	6,598 ³	12,655	72,735		—	72,735	2
⁵		183	—		372		—	372	3
3,527 ³	963	934	1,102 ³	1,736 ⁵	13,034	6	7	13,047	4
32,814	847	597	3,930	2,139	40,696	6	4	40,706	5
96,160	10,865	7,559	17,048	26,186	221,465	53	29	221,547	6
8,472	400	716	..	1,575	..	..	2	..	7
⁷	489	2,579	..	87	..	..	—	..	8
6,111	781	2,850	..	552	..	..	10	..	9
—	—	—	..	80	..	—	—	..	10
14,583	1,670	6,145	7,474	2,294	44,681	—	12	44,693	11
	30	91		582	..	—	—	..	12
21,237	2,308	5,066		17,188	..	—	30	..	13
			...	...	..	—	—	..	14
11,109	67	69	...	⁸	..	—	15	..	15
10,895	1,154	350	4,066	948	..	—	7	..	16
43,241	3,559	5,576	4,066	18,718	86,519	—	52	86,571	17

⁵ Included with police and law enforcement.⁶ Information not complete.⁷ Included with Public Health.⁸ Included with other social welfare.**TABLE 8. Capital Expenditures for Fixed Assets,¹ 1960, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ²	Total	No.
thousands of dollars									
10,184	124	268	395	600	11,947	2	—	11,949	1
6,129	468	445	2,472	2,149	12,573	—	5	12,578	2
130,873	11,036	7,988	19,453	14,260	188,387	43	24	188,454	3
50,501	1,618	3,817	3,943	15,231	77,848	—	—	77,848	4
17,023	1,017	1,561	2,020 ³	795	22,508	—	—	22,508	5
6,524	148	18	150	86	7,028	—	—	7,028	6
6,523	977	808	1,515	2,921	13,515	11	12	13,538	7
2,884	155	33	5,372	978	73,084	—	1	73,085	8
97,871	16,283	8,988	30,121	16,293	258,274	—	—	258,274	9
43,852	11,703	5,348	12,868	12,664	91,500	—	73 ⁴	91,573	10
372,364	43,529	29,274	78,309	65,977	756,664	56	115	756,835	11

⁴ Includes some sanitation, not separable.⁵ Includes 88 Caledonia Power and Water Board and 496 Halifax Public Service Commission.

TABLE 9. Net General Revenue, 1960, by Provinces After Elimination of Inter-government Transfers

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Taxes:						
1	Real property	2,726	1,814	27,288	19,640	261,399
2	Personal property	4	251	5,987	4,737	..
3	Business	915	226	1,483	1,867	23,592
4	Sales	419	—	—	—	80,235
5	Poll	142	155	1,260	2,269	..
6	Amusement	78	—	—	—	1,538
7	Other	22	—	77	150	3,546
8	Total taxes	4,306	2,446	36,095	28,663	370,310
9	Licences and permits	147	55	421	250	5,294
10	Interest, tax penalties, etc.	10	3	464	257	5,498
11	Contributions from own municipal enterprises	50	83	288	322	11,825
12	Grants in lieu of taxes from federal and provincial government enterprises	8	2	485	108	270
13	Other revenue	409	66	1,915	792	14,266
14	Total net general revenue after elimination of all inter-government transfers	4,930	2,655	39,668	30,392	407,463
Contributions from:						
15	Federal government ¹	210	85	2,287	2,789	4,142
16	Provincial governments ²	974	345	1,000	6,406	250
17	Total general revenue after elimination of grants-in-aid and shared-cost contributions only	6,114	3,085	42,955	39,587	411,855

¹ Not separable from real property.² Payments in lieu of taxes and other special payments.

TABLE 10. Net General Expenditure, 1960, by Provinces After Elimination of Inter-government Transfers

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	862	235	3,313	3,079	40,408
2	Protection to persons and property	418	390	6,270	4,699	51,156
3	Public works	2,427	778	3,736	4,612	48,153
4	Sanitation and waste removal	1,234	444	2,787	1,007	9,445
5	Health	14	1	2,299	894	8,848
6	Social welfare	—	48	1,620	1,151	6,872
7	Education	214	2,579	25,945	20,746	196,630
8	Recreation and community services	274	102	1,508	1,098	11,264
9	Debt charges excluding debt retirement	566	309	2,559	2,261	28,121
10	Payments to own municipal enterprises	375	13	56	147	1,402
11	Other expenditure	187	65	2,468	1,825	66,914 ²
12	Total net general expenditure after deduction of grants-in-aid and shared-cost contributions	6,571	4,964	52,561	41,519	469,213

¹ Does not include school debt charges.² Included interest portion of school debt charges.

TABLE 9. Net General Revenue, 1960, by Provinces After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
592,244	62,194	78,998	105,187	124,994	1,276,484	173	323	1,276,980	1
—	¹	—	—	—	10,979	—	—	10,979	2
¹	5,269	¹	6,720	3,509	43,581	—	—	43,581	3
—	434	567	—	—	81,655	—	—	81,655	4
134	6	1,184	—	—	5,150	—	7	5,157	5
—	—	167	—	—	1,783	—	—	1,783	6
—	61	422	—	51	4,329	—	—	4,329	7
592,378	67,964	81,338	111,907	128,554	1,423,961	173	330	1,424,464	8
6,907	1,504	1,974	2,369	6,201	25,122	22	8	25,152	9
6,231	1,355	1,615	1,752	2,371	19,556	2	3	19,561	10
1,397	1,217	3,666	8,958	2,590	30,396	—	2	30,398	11
5,382	1,309	1,507	625	741	10,437	—	—	10,437	12
36,430	2,554	5,175	10,442	12,841	84,890	4	8	84,902	13
648,725	75,903	95,275	136,053	153,298	1,594,362	201	351	1,594,914	14
12,269	1,157	985	1,943	2,284	28,151	37	52	28,240	15
32,907	2,357	—	15,266	11,138	70,643	111	78	70,832	16
693,901	79,417	96,260	153,262	166,720	1,693,156	349	481	1,693,986	17

¹ Subsidies, payments in lieu of taxes, and other special payments.**TABLE 10. Net General Expenditure, 1960, by Provinces After Elimination of Inter-government Transfers**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
60,199	5,712	7,253	9,133	11,143	141,337	46	64	141,447	1
102,289	11,333	8,004	19,205	28,312	232,076	53	34	232,163	2
188,433	22,323	25,523	36,040	29,138	361,163	112	45	361,320	3
84,993	4,927	6,414	9,351	21,517	142,119	26	37	142,182	4
31,209	2,531	7,654	9,126	2,928	65,504	—	12	65,516	5
25,363	1,438	883	2,027	4,027	43,429	—	9	43,438	6
326,331	43,758	46,958	77,252	73,261 ¹	813,674	—	148	813,822	7
36,067	3,275	3,712	6,855	11,494	75,649	22	26	75,697	8
36,533	2,514	3,102	8,040	11,885 ²	95,890	18	10	95,918	9
10,953	1,154	1,400	2,868	1,782	20,150	35	17	20,202	10
27,185	3,117	2,636	11,161	3,839	119,397	25	16	119,438	11
929,555	102,082	113,539	191,058	199,326	2,110,388	337	418	2,111,143	12

¹ Includes 62,000 unclassified capital expenditure.

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1960

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxes:					
1	Real property	44.6	58.8	61.6	49.6	63.4
2	Personal property	0.1	8.1	13.5	12.0	—
3	Business	14.9	7.3	3.3	4.7	5.7
4	Sales	6.9	—	—	—	19.5
5	Poll	2.3	5.0	2.8	5.7	—
6	Amusement	1.3	—	—	—	0.4
7	Other	0.4	—	0.2	0.4	0.9
8	Total taxes	70.5	79.2	81.4	72.4	89.9
9	Licences and permits	2.4	1.8	1.0	0.6	1.3
10	Interest, tax penalties, etc.	0.2	0.1	1.0	0.6	1.3
11	Contributions from own municipal enterprises	0.8	2.7	0.7	0.8	2.9
12	Grants in lieu of taxes from federal and provincial government enterprises	0.1	0.1	1.1	0.3	0.1
13	Contributions from federal government ²	3.4	2.8	5.2	7.1	1.0
14	Contributions from provincial governments ³	15.9	11.2	5.3	16.2	—
15	Other revenue	6.7	2.1	4.3	2.0	3.5
16	Total net general revenue after elimination of grants-in-aid and shared-cost contributions	100.0	100.0	100.0	100.0	100.0

¹ Not separable from real property.² See footnote 2, Table 9 for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	13.1	4.7	6.1	7.4	8.6
2	Protection to persons and property	6.4	7.9	11.6	11.3	10.9
3	Public works	36.9	15.7	6.9	11.0	10.3
4	Sanitation and waste removal	18.8	8.9	5.2	2.4	2.0
5	Health	0.2	—	4.3	2.2	1.9
6	Social welfare	—	0.9	3.0	2.8	1.5
7	Education	3.3	50.5	47.2	46.8	41.9
8	Recreation and community services	4.2	2.1	2.8	2.6	2.4
9	Debt charges excluding debt retirement	8.6	7.7	8.2	8.7	6.0
10	Payments to own municipal enterprises	5.7	0.3	0.1	0.4	0.3
11	Other expenditure	2.8	1.3	4.6	4.4	14.2
12	Total net general expenditure after deduction of grants-in-aid and shared-cost contributions	100.0	100.0	100.0	100.0	100.0

TABLE 13. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ³
		thousands of dollars				
1	Fiscal year ended March 31, 1961 .....	...	2,346	16,425	9,360	98,355
2	Fiscal year ended March 31, 1960 .....	...	1,706	14,748	8,717	80,186
3	Fiscal year ended March 31, 1959 .....	...	1,224	12,655	8,035	68,881

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Financial Statistics of Provincial Governments—Revenue and Expenditure".

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1960

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
85.3	78.3	82.1	68.6	75.0	75.4	49.6	67.2	75.4	1
—	¹	—	—	—	0.6	—	—	0.6	2
¹	6.6	¹	4.4	2.1	2.6	—	—	2.6	3
—	0.6	0.6	—	—	4.8	—	—	4.8	4
--	--	1.2	—	—	0.3	—	1.4	0.3	5
—	—	0.2	—	—	0.1	—	—	0.1	6
—	0.1	0.4	—	--	0.3	—	—	0.3	7
85.3	85.6	84.5	73.0	77.1	84.1	49.6	68.6	84.1	8
1.0	1.9	2.0	1.5	3.7	1.5	6.3	1.7	1.5	9
0.9	1.7	1.7	1.1	1.4	1.1	0.6	0.6	1.1	10
0.2	1.5	3.8	5.9	1.6	1.8	—	0.4	1.8	11
0.8	1.6	1.6	0.4	0.4	0.6	—	—	0.6	12
1.8	1.5	1.0	1.3	1.4	1.7	10.6	10.8	1.7	13
4.7	3.0	—	10.0	6.7	4.2	31.8	16.2	4.2	14
5.3	3.2	5.4	6.8	7.7	5.0	1.1	1.7	5.0	15
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	16

¹ See footnote 3, Table 9, for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1960

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6.5	5.6	6.4	4.8	5.6	6.7	13.7	15.3	6.7	1
11.0	11.1	7.1	10.0	14.2	11.0	15.7	8.1	11.0	2
20.3	21.9	22.5	18.9	14.6	17.1	33.2	10.8	17.1	3
9.1	4.8	5.6	4.9	10.8	6.7	7.7	8.8	6.7	4
3.4	2.4	6.7	4.8	1.5	3.1	—	2.9	3.1	5
2.7	1.4	0.8	1.1	2.0	2.1	—	2.2	2.1	6
32.9	40.7	41.4	37.8	36.8	38.6	—	35.4	38.6	7
3.9	3.2	3.3	3.6	5.8	3.6	6.5	6.2	3.6	8
6.1	4.7	2.7	6.8	5.9	4.5	5.4	2.4	4.5	9
1.2	1.1	1.2	1.5	0.9	0.9	10.4	4.1	0.9	10
2.9	3.1	2.3	5.8	1.9	5.7	7.4	3.8	5.7	11
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12

TABLE 13. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
161,773	24,049	28,793	56,322	56,491	453,914	—	195	454,109	1
148,368	23,744	24,614	51,346	50,751	404,180	—	74	404,254	2
129,529	15,102	20,173	49,225	44,817	349,641	—	104	349,745	3

² Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended March 31, 1961, 15,504; 1960, 13,136; 1959, 12,153.

³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Current revenue assembled from provincial government reports on municipal statistics	6,573	...	49,356	42,759
	To arrive at "gross current revenue":				
	Add:				
	Local authorities not included in current revenue:				
2	Local school authorities	214 ¹		—	386 ²
3	Other	—		—	—
4	Revenue deducted from expenditure	—		—	—
5	Other revenue	82 ³		76 ⁵	—
	Deduct:				
6	Interfund eliminations	—		395	—
7	Intermunicipal transfers	—		1,711	2,076
8	Debtenture debt charges recoverable	—		—	—
9	Utility revenue included in current revenue	274		—	126
10	Grants, etc. received for school purposes	—		1,169	—
11	Taxes paid on municipally-owned property	—		—	—
12	Other	104 ³		—	20
13	Gross current revenue (per Table 3, item 19)	6,491	3,090 ¹⁰	46,157	40,923
	To arrive at "net general revenue":				
	Deduct:				
	Inter-government transfers:				
14	Provincial grants-in-aid	377	5	3,202	1,336
15	Net general revenue (Table 9, item 17)	6,114	3,085	42,955	39,587

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche county.

³ Montreal Metropolitan Corporation.

⁴ Greater Vancouver, Greater Victoria and Nanaimo Water Districts.

⁵ Special assessments and miscellaneous items.

⁶ Recoveries of debt charges from recreation and community centres, hospitals, etc.

TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Current expenditure assembled from provincial government reports on municipal statistics	6,432	...	50,291	42,190
	To arrive at "gross current expenditure":				
	Add:				
	Local authorities not included in current expenditure:				
2	Local school authorities	214 ¹		—	386 ²
3	Other	—		—	—
4	Debtenture debt charges not included in current expenditure	—		214 ⁴	—
5	Revenue deducted from expenditure	—		—	—
6	Other	82		26	—
	Deduct:				
7	Interfund eliminations	—		395	—
8	Intermunicipal transfers	—		1,711	2,076
9	Contra to debtenture debt charges recoverable	—		—	—
10	Utility expenditure included in current expenditure	274		—	126
11	Grants, etc., to local school authorities	—		1,169	—
12	Taxes paid on municipally-owned property	—		—	—
13	Duplication of expenditure on municipal homes and recreation and community centres	—		400	—
14	Other	104 ⁷		4 ⁵	—
15	Gross current expenditure (per Table 5, item 17)	6,350	3,119 ¹⁰	46,852	40,374
	To arrive at "net general expenditure":				
	Add:				
16	Capital expenditures, excluding public utilities	1,996	2,210	14,122	6,727
	Deduct:				
	Inter-government transfers:				
17	Contra to provincial grants-in-aid	377	5	3,202	1,336
18	Contributions to general capital and loan fund (capital expenditures out of revenue)	1,081	80	648	380
19	Funded debt retirement	317	280	4,563	3,866
20	Net general expenditures (Table 10, item 12)	6,571	4,964	52,561	41,519

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche County.

³ Montreal Metropolitan Corporation.

⁴ Recreation and community centres and hospitals, etc.

⁵ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
307,135	845,238	...	108,172	173,327	169,848	...	...	...	...	1
157,709	1,415		—	244	11,552					2
6,652 ¹	—		—	—	3,086 ⁴					3
—	3,181		—	605	233					4
—	—		684 ⁷	—	—					5
—	—		—	1,119	—					6
7,804	31,940		—	—	758					7
35,151	36,208		—	7,880	—					8
—	—		125	258	656					9
—	—		—	—	—					10
3,804 ⁹	995 ⁹		163	—	95 ⁹					11
—	—		358 ⁹	—	—					12
424,737	780,691	85,027 ¹⁰	108,210	164,919	183,210	1,843,455	356 ¹⁰	550 ¹⁰	1,844,361	13
12,882	86,790 ¹¹	5,610	11,950	11,657	16,490	150,299	7	69	150,375	14
411,855	693,901	79,417	96,260	153,262	166,720	1,693,156	349	481	1,693,986	15

⁷ Frontage taxes.⁸ Tax abatements.⁹ Surplus of previous years transferred and sundry adjustments.¹⁰ Compiled by Dominion Bureau of Statistics.¹¹ Includes 268 from federal government.**TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
304,369	844,283	...	109,517	173,363	167,692	...	...	...	...	1
157,709	1,415		—	244	11,552					2
6,612 ¹	—		—	—	—					3
—	—		—	—	3,086 ⁵					4
—	3,181		—	605	233					5
—	—		684	—	47 ⁶					6
—	—		—	1,119	—					7
7,804	31,940		—	—	758					8
35,151	36,208		—	7,880	—					9
—	—		125	258	656					10
—	—		—	—	—					11
—	—		163	—	—					12
—	—		—	—	—					13
—	150 ⁸		260 ⁹	—	—					14
425,735	780,581	86,035 ¹⁰	109,653	164,955	181,196	1,844,850	361 ¹⁰	520 ¹⁰	1,845,731	15
137,504	328,482	31,826	23,926	65,441	53,313	665,547	56	42	665,645	16
12,882	86,790	5,610	11,950	11,657	16,490	150,299	7	69	150,375	17
15,731	19,024	2,941	3,624	8,698	6,464	58,671	56	51	58,778	18
65,413	73,694	7,228	4,466	18,983	12,229	191,039	17	24	191,080	19
469,213	929,555	102,082	113,539	191,058	199,326	2,110,388	337	418	2,111,143	20

⁶ Adjustment re: Greater Vancouver Sewerage and Drainage District.⁷ Tax abatements.⁸ Miscellaneous adjustments.⁹ Duplication of social welfare expenditure.¹⁰ Compiled by Dominion Bureau of Statistics.

TABLE 16. Consolidated Assets,¹ 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash	1,250	207	1,899	3,469	74,324
2	Investments	223	1,345	12,627	11,068	55,463
	Accounts receivable:					
3	Sundry (gross)	1,374	104	6,355	1,988	53,789
4	Due from province	846	11	2,827	1,270	8,504
5	Due from Dominion	124	1	684	664	1,421
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	1,362	748	11,409	10,168	60,029
8	Property acquired for taxes (gross)	—	—	298	124	1,399
9	General fixed assets (gross)	30,320	18,362	204,457	157,339	2,241,985
10	Due from schools .....	...	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	630
12	Due from trust funds	6	—	1	24	—
13	Other assets	1,109	77	2,481	2,683	82,478
14	Total assets	36,614	20,855	243,038	188,797	2,580,022
15	Deficits and/or extraordinary expenses capitalized	536	187	6,603	3,227	105,137
16	Totals	37,150	21,042	249,641	192,024	2,685,159

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, page 8.TABLE 17. Consolidated Liabilities,¹ 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Bank overdrafts and temporary loans	238	860	17,986	7,655	110,365
	Accounts payable:					
2	Sundry	1,008	127	2,854	3,017	52,516
3	Due to province	51	—	636	36	13,799
4	Due to Dominion	1	—	11	1,198	27
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	16,885	8,330	89,111	90,897	1,324,219 ²
	Other long-term indebtedness:					
7	Due to province ³	869	117	2,931	—	—
8	Due to Dominion Govt. enterprises	—	—	—	—	—
9	Other	2,337	111	1,335	1,368	9,255
10	Due to schools .....	...	—	—	—	—
11	Due to other boards and commissions	—	—	—	8	1,322
12	Due to trust funds	86	—	64	26	4,242
13	Other liabilities	537	11	3,263	2,353	33,157
14	Total liabilities	22,012	9,556	118,191	106,558	1,548,902
15	Surplus (including reserves and investment in capital assets)	15,138	11,486	131,450	85,466	1,136,257
16	Totals	37,150	21,042	249,641	192,024	2,685,159

¹ Interfund balances, intermunicipal accounts payable eliminated.² See text, page 8.³ Includes 1959 figures for Hay River.⁴ Includes treasury bills 705.

TABLE 16. Consolidated Assets,¹ 1960, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ³	Total	No.
thousands of dollars									
39,708	35,923	23,979	25,720	12,873	219,352	65	52	219,469	1
66,234	33,286	23,803	23,000	84,985	312,034	—	—	312,034	2
39,482	9,483	11,256	12,951	4,598	141,380	33	111	141,524	3
47,062	16,295	7,301	8,885	4,599	97,600	12 ⁴	27 ⁴	97,639	4
5,941	150	447	129	476	10,037	41	15	10,093	5
—	—	3	—	226	229	—	—	229	6
62,142	12,115	19,566	22,334	6,912	206,785	64	75	206,924	7
2,892	3,415	5,110	6,994	2,690	22,922	—	2	22,924	8
1,951,335	328,041	391,423	802,299	608,750	6,734,311	1,203	3,246	6,738,760	9
4,782	—	30	—	59	4,871	—	—	4,871	10
186,443	—	—	39	—	187,112	—	—	187,112	11
—	203	90	379	226	929	—	—	929	12
66,964	11,405	9,105	26,218	11,932	214,452	4	32	214,488	13
2,472,965	450,316	492,113	928,948	738,326	8,152,014	1,422	3,560	8,156,996	14
36,016	1,362	227	1,446	11,530	166,271	3	—	166,274	15
2,509,001	451,678	492,340	930,394	749,856	8,318,285	1,425	3,560	8,323,270	16

³ Includes 1959 figures for Hay River.⁴ Territorial government.TABLE 17. Consolidated Liabilities,¹ 1960, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ³	Total	No.
thousands of dollars									
91,525	30,368	7,951	10,792	5,464	283,204	3	—	283,207	1
57,918	6,288	9,009	14,239	9,302	156,278	7	18	156,303	2
388	224	2,665	1,241 ⁴	377	19,417	5	—	19,422	3
548	33	6	155	384	2,363	—	—	2,363	4
—	—	285	—	31	316	—	—	316	5
1,558,233	159,851	145,073	431,883	452,063 ⁵	4,276,545	987	218	4,277,750	6
20,851	138	109	269	70	25,354	—	—	25,354	7
2,048	287	175	2	415	2,927	—	—	2,927	8
3,188	157	8	7	1,576 ⁵	19,342	—	—	19,342	9
12,866	—	—	—	46	12,912	—	74	12,986	10
16,908	—	—	911	—	19,149	—	—	19,149	11
—	149	1,364	3,188	2,023	11,142	—	—	11,142	12
33,378	7,287	6,745	23,104	9,071	118,906	99	—	119,005	13
1,797,851	204,782	173,390	485,791	480,822	4,947,855	1,101	310	4,949,266	14
711,150	246,896	318,950	444,603	269,034	3,370,430	324	3,250	3,374,004	15
2,509,001	451,678	492,340	930,394	749,856	8,318,285	1,425	3,560	8,323,270	16

¹ Does not include \$60,497,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.² Includes 511 short-term capital borrowings.³ Includes: Ontario—20,560 Ont. Water Resources Comm.; Manitoba—6 Man. Hydro-Electric and Sask.—54 Sask. Power Corp. Loan; B.C.—53, B.C. Electric Power Commission.⁴ Includes 31 for Improvement Districts guaranteed by the Province.

TABLE 18. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by Provincial Governments	38,248	...	236,294	201,719
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	111
3	Municipal enterprises	2,130		18,299	3,764
4	Special municipal activities (see commentary on assets and liabilities) ..	—		—	—
5	Substitution from city reports	133		12,563 ¹	—
6	Other	135 ²		—	278 ³
	Deductions:				
7	Intermunicipal eliminations	—		255	1,586
8	Interfund eliminations	3,497		17,260	12,261
9	Trust funds	—		—	—
10	Revenue fund liabilities of hospitals	—		—	—
11	Duplication of debt	—		—	—
12	Surplus, reserves and investment in capital assets	15,137		131,450	85,467
13	Total consolidated liabilities (per Table 17, item 14)	22,012	9,556⁴	118,191	106,558

¹ City of Halifax.

² Sinking fund — Cities of St. John's and Corner Brook.

³ Added from city reports.

⁴ Adjusting deficits netted against surplus.

TABLE 19. Analysis of Debenture Debt, 1960, by Purpose, by Provinces

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General, drainage and local improvements	3,032	4,603	1,247	4,161	28,531 ¹	6,086	34,416	7,072	559,311		435,103	196,124
2	Schools .....	...	...	775	811	39,970	2,390	29,298	3,194	342,709	—	343,720	149,027
3	Sub-totals	3,032	4,603	2,022	4,972	68,501	8,476	63,714	10,266	342,709		778,823	345,151
	Utilities and other municipal enterprises:									559,311		96,403 ⁴	
4	Water supply systems	8,297	878	470	630	9,375	1,977	7,437 ²	4,807 ³	..	..	99,577	58,364
5	Electric light and power	75	—	230	6	454	139	1,954	1,094	..	..	51,163	22,921
6	Gas supply systems .....	...	...	—	—	...	...	—	—	..	..	1,344	—
7	Transit systems .....	—	—	—	—	...	...	—	—	..	..	68,105	9,860
8	Telephone systems .....	—	—	—	—	...	...	—	—	..	..	5,470	—
9	Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—
10	Ferries	—	—	—	—	181	—	—	—	..	..	—	—
11	Airports	—	—	—	—	8	—	384	162	..	..	32	—
12	Housing	—	—	—	—	..	—	905	45	..	..	8,888	2,914
13	Parking authorities .....	—	—	—	—	—	—	—	—	..	..	1,855	7,363
14	Other	—	—	—	—	—	—	129	—	..	..	—	—
15	Sub-totals	8,372	878	700	636	10,018	2,116	10,809	6,108	337,872		236,434	101,422
16	Unclassified	—	—	—	—	—	—	—	—	44,021	40,306	—	—
17	Total debenture debt ..	11,404	5,481	2,722	5,608	78,519	10,592	74,523	16,374	386,730	40,306	1,015,257	446,573
										897,183		96,403 ⁴	

¹ Includes 1959 figures for Hay River.

² Includes some housing.

³ Guaranteed debenture debt of Improvement Districts.

⁴ Roman Catholic separate schools and public and secondary schools in unorganized areas.

TABLE 18. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
1,861,466	2,742,170	...	356,256	805,751	577,168	1
839,012	96,403		169,394	254,550	124,810	2
—	—		—	—	—	3
110,756	—		807	14,405	98,955	4
—	—		—	—	27	5
12,123 ³	10,662 ³		226 ⁴		8,396 ⁵	6
65,610	75,176		10,736	3,944	3,340	7
71,887	264,674		13,953	140,368	51,274	8
—	—		808	—	—	9
—	—		—	—	—	10
701	—		8,846 ⁶	—	4,886	11
1,136,257	711,534		318,950	444,603	269,034	12
1,548,902	1,797,851	204,782 ⁷	173,390	485,791	480,822	13

³ Guaranteed debt of Improvement Districts.

⁶ Included in both municipal and educational reports.

⁷ Compiled by Dominion Bureau of Statistics.

TABLE 19. Analysis of Debenture Debt, 1960, by Purpose, by Provinces

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T. ¹		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
29,901	20,958	24,004 7,982	30,587	191,616 14,021	5,187	100,599	105,024 8,365 ³	1,817,930	433	—	218	—	1,818,581	1
9,320 35,773	5,200	6,035 29,999	3,791	8,256 115,628	—	135,899	8,830	1,367,028	—	—	—	—	1,367,028	2
39,221 35,773	26,158	30,039 37,981	34,378	199,872 129,649	5,187	236,498	113,854 8,365 ³	3,184,958	433	—	218	—	3,185,609	3
19,425	11,150	26,919	7,600	43,753	1,750	64,185	26,225	..	554 ⁶	—	—	—	..	4
6,335	20,810	2,884	4,436	31,915	1,050	1,835	256	..	—	—	—	—	..	5
—	—	—	—	258	—	—	—	..	—	—	—	—	..	6
—	—	506	330	2,020	625	—	—	..	—	—	—	—	..	7
—	—	—	—	13,904	1,900	467	—	..	—	—	—	—	..	8
979	—	—	—	—	—	—	—	..	—	—	—	—	..	9
—	—	—	—	—	—	—	—	..	—	—	—	—	..	10
—	—	—	—	—	—	5	288	..	—	—	—	—	..	11
—	—	—	—	—	—	—	—	..	—	—	—	—	..	12
—	—	—	—	—	—	—	—	..	—	—	—	—	..	13
—	—	—	—	—	—	35	50	..	—	—	—	—	..	14
26,739	31,960	30,309	12,366	91,850	5,325	66,527	26,819	1,007,260	554	—	—	—	1,007,814	15
—	—	—	—	—	—	—	—	84,327	—	—	—	—	84,327	16
65,960 35,773	58,118	60,348 37,981	46,744	291,722 129,649	10,512	303,025	140,673 8,365 ³	4,276,545	987 ⁷	—	218	—	4,277,750	17

³ Includes some sanitation: also electric light for city of Moncton.

⁶ Includes some sanitation.

⁷ Whitehorse only.

TABLE 20. Analysis of Debenture Debt by Place of Payment, 1960, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only	14,159	8,330	81,076	84,894	260,733
2	London (England) only	—	—	—	—	3,212
3	London (England) and Canada	—	—	—	—	3,380
4	New York only	2,726	—	3,551	5,583	257,191
5	New York and Canada	—	—	4,484	420	14,601
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Unclassified	—	—	—	—	780,602 ²
9	Totals	16,885	8,330	89,111	90,897	1,324,219

¹ Includes 1959 figures for Hay River.

TABLE 21. Analysis of Debenture Debt Charges, 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General, drainage and local improvements:					
2	Interest	450	237	1,367	1,795	26,789
3	Serial principal	184	66	2,522	2,020	28,829 ²
4	Sinking fund requirements	133	148	95	274	..
5	Totals (table 5, item 9) ..	767	451	3,984	4,089	55,618
6	Schools:					
7	Interest .....	...	72	1,860	1,334	16,355
8	Serial principal .....	...	37	1,870	1,360	36,583
9	Sinking fund requirements .....	...	29	76	45	—
10	Utilities and other municipal enterprises: ³					
11	Interest	285	62	478	553	14,177
12	Serial principal	144	20	537	302	20,974 ²
13	Sinking fund requirements	23	20	52	110	..
14	Totals (items 4 to 10)	1,219	691	8,857	7,793	143,707

¹ Includes 1959 figures for Hay River.² Includes sinking fund requirements.³ Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools, public and secondary schools in unorganized areas.

TABLE 22. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Direct debt						
1	Funded debt:					
2	Bonded debt	16,885	8,330	89,111	90,897	1,324,219
3	Deduct sinking funds	134	1,482	6,944	7,553	15,636
4	Item 1 less item 2	16,751	6,848	82,167	83,344	1,308,583
5	Treasury bills	—	—	—	—	—
6	Item 3 plus item 4	16,751	6,848	82,167	83,344	1,308,583
7	Temporary loans and overdrafts	203	844	15,089	6,099	110,365
8	Accounts and other payables:					
9	Trust funds and other deposits	62	—	64	26	—
10	Other	2,163	365	7,497	5,306	66,342
11	Other liabilities	419	2	3,043	2,217	47,976
12	Total direct debt less sinking funds	19,598	8,059	107,860	96,992	1,533,266
Indirect debt						
13	Guaranteed bonds or debentures	—	—	1,407	4,286	60,497 ³
14	Deduct sinking funds	—	—	262	—	1,293
15	Item 13 less item 12	—	—	1,145	4,286	59,204
16	Guaranteed bank loans	—	—	—	—	—
17	Total indirect debt less sinking funds	—	—	1,145	4,286	59,204
18	Total direct and indirect debt less sinking funds	19,598	8,059	109,005	101,278	1,592,470

¹ Includes 1959 figures for Hay River.² Included in debenture debt in Table 17—Consolidated Liabilities.

TABLE 20. Analysis of Debenture Debt by Place of Payment, 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,210,283	141,551	120,074	400,797	96,370	2,418,267	987	218	2,419,472	1
—	—	—	—	3,563	6,775	—	—	6,775	2
487	—	285	—	2,221	6,373	—	—	6,373	3
345,236	13,500	24,037	28,875	75,118	755,817	—	—	755,817	4
1,713	2,900	677	2,211	11,028	38,034	—	—	38,034	5
514	1,900	—	—	5,201	7,615	—	—	7,615	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	258,562 ²	1,039,164	—	—	1,039,164	8
1,558,233	159,851	145,073	431,883	452,063	4,276,545	987	218	4,277,750	9

² Would be largely "Canada, only".

TABLE 21. Analysis of Debenture Debt Charges, 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
26,003	2,319	2,503	7,499	..	..	18	10	..	1
37,453 ²	3,319	1,279	11,707	..	..	17	24	..	2
..	1,209	1,153	141	..	..	—	—	..	3
63,456	6,847	4,935	19,347	23,518	183,012	35	34	183,081	4
20,024	2,238	1,830	4,837	..	..	—	—	..	5
36,241 ³	2,701 ²	1,953	7,256 ⁴	..	..	—	—	..	6
..	..	81	..	..	..	—	—	..	7
13,348	2,202	1,905	3,561	2,158	38,729	22	—	38,751	8
16,655 ²	1,357	1,206	4,114	2,106 ²	47,415	12	—	47,427	9
..	926	457	205	..	..	—	—	..	10
149,724	16,271	12,367	39,320	27,782	407,731	69	34	407,834	11

⁴ Includes sinking fund requirements.³ See text page 5.

TABLE 22. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1960

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,558,233	159,608	145,073	431,883	452,063	4,276,302	987	218	4,277,507	1
46,066	16,630	8,379	3,614	45,638	152,076	—	—	152,076	2
1,512,167	142,978	136,694	428,269	406,425	4,124,226	987	218	4,125,431	3
—	243 ²	—	705	—	948	—	—	948	4
1,512,167	143,221	136,694	428,974	406,425	4,125,174	987	218	4,126,379	5
91,038	16,025	7,951	10,769	5,272	263,655	3	—	263,658	6
—	109	1,364	3,188	2,023	6,836	—	—	6,836	7
112,829	6,192	12,257	19,141	16,963	249,055	104	92	249,251	8
29,496	6,864	6,745	19,890	8,228	124,880	7	—	124,887	9
1,745,530	172,411	165,011	481,962	438,911	4,769,600	1,101	310	4,771,011	10
4,860	2,828	—	—	—	73,878	—	—	73,878	11
—	—	—	—	—	1,555	—	—	1,555	12
4,860	2,828	—	—	—	72,323	—	—	72,323	13
—	—	—	13	—	13	—	—	13	14
4,860	2,828	—	13	—	72,336	—	—	72,336	15
1,750,390	175,239	165,011	481,975	438,911	4,841,936	1,101	310	4,843,347	16

¹ Debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 23. Trust and Agency Funds,¹ 1960, by Provinces

	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total
	thousands of dollars													
Assets														
Cash	84	23	16	52	..	..	722	914	365	885	..	—	—	..
Investments	3	225	4,892	3,660	..	..	23,009	7,004	27,680	1,826	..	—	—	..
Due from other funds	86	—	64	26	..	..	149	1,364	3,188	2,023	..	—	—	..
Other assets	3	—	104	172	..	..	335	1,003	479	199	..	—	—	..
Total assets	176	248	5,076	3,910	..	..	24,215	10,285	31,712	4,933	..	—	—	..
Liabilities														
Accounts payable	30	—	—	—	..	..	302	11	—	—	..	—	—	..
Due to other funds	6	—	1	24	..	..	203	90	379	226	..	—	—	..
Other liabilities .....	—	—	—	—	..	..	85	141	740	—	..	—	—	..
Trust and agency fund balances ..	140	248	5,075	3,886	..	..	23,625	10,043	30,593	4,707	..	—	—	..
Total liabilities	176	248	5,076	3,910	..	..	24,215	10,285	31,712	4,933	..	—	—	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 16 and 17 and are presented here for additional information only.

² Cities of St. John's and Corner Brook; information for other municipalities is not available.

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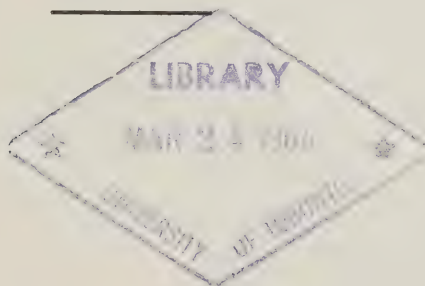
Canada. Statistics, Bureau of
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FINANCIAL STATISTICS OF
MUNICIPAL GOVERNMENTS

1961

Revenue and Expenditure
Assets and Liabilities

Actual



DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Government Finance Section

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures are not available.
- ... figures are not appropriate or not applicable.
- nil or zero.
- amount is too small to be expressed.
- ’ revised figures.

Blank spaces indicate that an unknown portion of the amount shown under “Miscellaneous and Unclassified”, or “Other” may or does properly belong in those spaces.

INTRODUCTION

This annual report provides a summary of the financial position and revenue and expenditure of local governments in Canada grouped by province.

In order to provide a better framework in which to study municipal financial statistics, the following description of the functions and responsibilities of

municipal governments and of the various types of municipal organizations in each province is provided for the first time. The number of municipalities in each category refer to those in existence at January 1, 1961. Similar material is provided annually in the Canada Year Book.

MUNICIPAL GOVERNMENT

The British North America Act of 1867 placed municipal government in Canada under the control of the provincial legislatures. The powers and responsibilities of municipalities are those delegated to them by statutes passed by their respective provincial legislatures. Some of these statutes apply to all municipalities within a province, some to a certain type or group and many to one municipality only. The types of municipal organization in existence, and the nature of the municipal services provided, vary greatly from region to region and are adjusted from time to time to meet changing needs and conditions. In very general terms, municipalities have the power to raise revenue locally and to borrow, and have the responsibility of providing local government services.

In addition to the well-known types of organized municipalities—cities, towns, villages, counties, etc.—there are various other forms of local government organization. Certain municipal government bodies encompass a number of municipalities or parts of municipalities. For example, special district authorities (greater water and sewerage districts, drainage and irrigation districts and health units) may provide services to a number of municipalities. Similarly, metropolitan government authorities provide certain services to a number of area municipalities. In some provinces, the more sparsely settled areas do not have organized municipalities. Instead, they are divided into local improvement districts, local government districts or special areas in which the local government services are administered by officials appointed by the provincial Departments of Municipal Affairs.

The major local revenue source available to municipalities is the taxation of real property. It is supplemented in varying degrees by taxation of personal property, business, persons (poll taxes) and tenants. In two provinces municipalities may levy an amusement tax, in four they may impose sales taxes on specific commodities, and in Quebec most cities have been granted the right to levy a general sales tax. Miscellaneous general revenue is derived from licences, permits, rents, concessions, franchises and fines. Most urban municipalities of any size operate utilities for the provision of water and, in many instances, electricity, gas, transportation,

telephone and other services. These sometimes provide surplus funds that may become available to help pay for other municipal services. On the other hand, expenditures of municipalities often include provision for the deficits of their utilities and enterprises.

In differing degrees and with varying provincial assistance, municipalities are responsible for the following services: protection to persons and property through police and fire forces, courts and local gaols, and inspection services; roads and streets; sanitation; certain health and welfare services; and some recreation and other community services. In most provinces, municipalities are responsible for levying and collecting local education taxes on property on behalf of the local schools, and often for borrowing capital funds for school construction. Local administrative responsibility for education lies with boards of trustees separate from the councils that govern municipalities (except Alberta; see page 7).

All provinces give some form of financial assistance to their municipalities. This may be in the form of monetary grants, such as unconditional subsidies which may be spent as the municipalities see fit, or grants in aid of specific services which are the municipal responsibility. The provinces may also make loans to municipalities for capital purposes or guarantee the bonds issued by the municipalities. Other forms of indirect assistance are the resumption by the provincial governments of responsibilities formerly delegated to the municipalities and the extension of municipal taxing privileges into what were formerly considered to be provincial revenue fields. The provinces also provide various technical and consultative services to their municipalities.

The following paragraphs describe municipal organization in each province and the territories as at Jan. 1, 1961.

Newfoundland—The Province of Newfoundland has two cities—St. John's and Corner Brook. A number of the province's many settlements have been organized into 33 towns, four rural districts, three local improvement districts and 43 local government

communities. The towns, rural districts and local improvement districts operate under the Local Government Act; towns and rural districts have elected councils and local improvement districts have appointed trustees. Local government communities established under the Community Councils Act in the smaller settlements have limited powers and functions. There are no rural municipalities in the usual sense. Only about one-fifth of 1 p.c. of the total area is municipally organized. Municipalities are supervised by the Department of Municipal Affairs and Supply.

Prince Edward Island—In this island province, one city and seven towns have been incorporated under special Acts and 16 villages have been established under the Village Services Act. There is no municipal organization for the remainder of the province although it is divided into school sections which have elected school boards.

Nova Scotia—Municipal organization in Nova Scotia covers the whole of the province. The three cities operate under special charters and special legislation. Thirty-nine towns operate under the Town Incorporation Act but there are no municipalities incorporated as villages. Cities and towns are independent of counties. The rural area is divided into 18 counties which in themselves do not represent units of local government. However, 12 of these counties each comprise one municipality and the other six each comprise two municipalities, making a total of 24 rural municipalities. Supervision of municipalities is exercised through the Department of Municipal Affairs.

New Brunswick—This province is divided into 15 counties which are incorporated municipalities and have direct powers of local self-government as rural municipalities, although certain of their powers often apply in both rural and urban municipalities. The six cities have special charters and the 20 towns operate under the Towns Incorporation Act. There is also one village. There are 62 local improvement districts and 12 commissions within the counties but outside the cities, towns and villages; these have been incorporated for the provision of limited municipal services. The Department of Municipal Affairs exercises supervision.

Quebec—Municipal divisions in Quebec embrace the more thickly settled areas comprising about one-third of the province and the remainder is governed by the province as "territories". The organized area is divided into 74 county municipalities which are divided again into local municipalities and designated as village, township or parish municipalities or simply as municipalities. The counties as such have no direct powers of taxation. Funds to finance the services falling within their jurisdiction are provided by the municipalities forming part thereof. Parts of some counties are not yet organized into incorporated units of local government, being in outlying areas and having little or no population. There are 337 villages and 1,116 townships and parishes. A small number of these

are independent of the counties in which they are located. The Municipal Code governs local municipalities and the 55 cities and 168 towns have special Acts. The supervision and assistance of municipalities is through the Department of Municipal Affairs and the Quebec Municipal Commission. Municipal statistics are gathered by the Quebec Bureau of Statistics.

The Montreal Metropolitan Corporation was created in 1959 and was granted all the powers and functions of the former Montreal Metropolitan Commission (created in 1921) and certain additional ones. The Corporation is administered by a council of representatives from the City of Montreal and 14 area municipalities. It exercises certain financial authority over these area municipalities, including approval of borrowings, and if any area municipality is unable to meet its obligations the Corporation may levy assessments on the other area municipalities until such time as the aided municipality can fulfil its own obligations. The Corporation may, with a municipality's consent, borrow in its own name on the municipality's behalf but all area municipalities and the City of Montreal are jointly and severally liable for such loans.

The County of Laval was replaced in March 1959 by the Interurban Corporation of Ile J  sus in order to facilitate solution of inter-municipal problems on the island.

Ontario—Slightly more than one-tenth of the area of Ontario is municipally organized and the remainder is governed entirely by the provincial government. The older settled section of the province is divided into 43 counties, five of which are united with others for administrative purposes. Each county, although it is an incorporated municipality, is comprised of the towns, villages and townships situated within its borders and these provide its revenue. There are 30 cities, 157 towns, 156 villages, 574 townships and 20 improvement districts in the province. Some of each are located in the northern districts which are not organized into counties. Supervisory control of municipalities is exercised by the Department of Municipal Affairs and the Ontario Municipal Board under the Municipal Act and other Acts governing aspects of municipal government.

The Municipality of Metropolitan Toronto encompasses one city, four towns, three villages and five townships. It has been in existence since Jan. 1, 1954. The council is a federation of the 13 area municipalities and the councillors represent those municipalities. The chairman of the council is elected by the councillors and need not be a councillor. The council has jurisdiction over assessments, water works, sewerage works, metropolitan road systems, transit, municipal housing developments, community planning, parks and recreation areas, the Court House and certain health and welfare services. It also controls a unified metropolitan police force and a metropolitan licensing commission. The expenditures are financed by a levy apportioned among

the area municipalities. All borrowing of the area municipalities for capital purposes is done by the Municipality of Metropolitan Toronto.

Manitoba—Manitoba has six cities, which derive their powers from special Acts and do not come under the supervision of the Department of Municipal Affairs. The Department supervises the 35 towns, 37 villages and 112 rural municipalities under the Municipal Act. There are local government districts in settled area not within municipalities where the province has placed a resident administrator to carry out the functions of a municipal council. These latter are not included in these financial statistics, but it is expected that they will be incorporated into our 1962 actual statistics. Although they are not "incorporated municipalities" they are providing services of a municipal nature to the residents of these areas. The unorganized areas are the direct responsibility of the provincial government.

The Metropolitan Corporation of Greater Winnipeg has been in existence since Nov. 1, 1960. Its council is separate and distinct from those of the 16 area municipalities. The councillors are elected as individuals from ten new districts, each containing approximately the same number of voters. The council has jurisdiction over planning, zoning, land development, assessments, arterial roads, water supply, sewerage disposal, transit and other services. It borrows money only for its own undertakings and leaves to its area municipalities the responsibility for welfare, police, fire protection and other services. Its expenditures are financed by a proportion of the business and other taxes levied on industrial or commercial property by the area municipalities and by a uniform levy on the equalized assessment of all taxable real property in the area municipalities.

Saskatchewan—All municipalities in Saskatchewan derive their powers from general Acts that are designated with the name of the type of municipality. There are 11 cities, 110 towns, 369 villages and 296 rural municipalities. The area so organized consists of most of the southern two-fifths of the province; the remainder of this portion is

administered for local purposes by the province in unincorporated local improvement districts. These statistics include financial data on local improvement districts. The northern three-fifths is sparsely populated and without local government, although some municipal services are provided by the province through operation of the Northern Administrative Area. Municipalities are supervised by the Department of Municipal Affairs.

Alberta—The whole province of Alberta is under some type of municipal organization. The province has an Act applying to each type of municipality and under these Acts the Department of Municipal Affairs supervises the 10 cities, 88 towns, 161 villages, 31 municipal districts and 17 counties. The latter administer schools as well as municipal services. Municipal government for the 49 improvement districts and two special areas is provided by the Department of Municipal Affairs. Finances of the improvement districts and special areas are added to the data on incorporated municipalities in these statistics.

British Columbia—Less than one-half of 1 p.c. of the area of British Columbia is organized into municipalities. Additional small areas have sufficient population to require administration of local activities by the provincial government. There are 32 cities, three towns, 58 villages and 30 districts; the latter are chiefly rural municipalities, except for those adjacent to the principal cities of Victoria and Vancouver which are largely urban in character. It should be emphasized, however, that the application of the name "city" is somewhat different from the commonly accepted meaning, in that several of them have populations of fewer than 1,000 and perhaps one-half or more would not normally be incorporated as cities in another province. Municipalities are supervised by the Department of Municipal Affairs.

Yukon and Northwest Territories—There are two cities, Whitehorse and Dawson, and one unincorporated town, Mayo, in the Yukon Territory and two municipal districts, Yellowknife and Hay River, in the Northwest Territories, all of which provide some municipal services to their local areas.

COMMENTARY AND EXPLANATORY NOTES

This report provides a summary, by provinces and territories, of the financial position and operation of local governments in Canada.

A uniform presentation of financial data for all provinces is achieved by the use of certain material in addition to the annual statistical reports of the provinces on their municipalities, which is obtained from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of individual municipalities, from the reports of certain special areas,

districts and boards, and by direct correspondence. The content of the principal tables and the relative sources of material are described below.

In theory, municipal finance statistics in provincial reports are based upon the "Municipal Finance Reporting Manual—Financial Statements, Accounting Terminology, General Statistics for Municipal Corporations", which incorporates classifications drawn up by a series of Dominion-Provincial Conferences. This Manual (third edition, 1960) is a revision of similar documents published in 1942 and

1950. It has been made available to all municipal treasurers and auditors. In practice, several provinces now use the 1960 revision, in whole or in part, as a basis for reporting municipal finance statistics. The adoption of this procedure by all provinces would greatly facilitate accurate and uniform presentation of the material embodied in this publication.

The changes in classifications and concepts recommended in the 1960 edition of the Manual are followed in this issue, to the extent possible, by adaptation of the material available from those provinces in which the recommendations of the new Manual have not yet been applied. For example, the expenditure item "debt charges" does not include charges on debentures issued on behalf of schools, as these are now included in "Education" expenditure; and debenture debt charges recoverable are not included in revenue. These and other changes are described more fully further along in this commentary.

Certain omissions of figures from the tables in this report are due to the fact that relevant information is not made available by the respective provinces.

REVENUES AND EXPENDITURES

I. Gross Current Revenue and Expenditure

Tables 3 and 5 show the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which however are reported in Tables 16 and 17. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school tax levies and the expenditures to school boards and for school debt charges are included.

Recommendations of the new Manual have been followed to the extent of including in expenditures, where possible, the principal repayment of long-term debt other than debentures; also expenditures formerly classified as "Capital expenditures out of revenue" have now been classified as "Contributions to capital and loan fund" in Table 5 and are included by function in Table 8, Gross Capital expenditures for Fixed Assets. (See commentary, page 9, section II).

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools,

Statistics of municipalities in the provinces are mostly for the calendar year 1961 except for several cities in Quebec where the fiscal year terminates at the end of April or May, 1962. Information on education is for the calendar year 1961 for all provinces except Quebec and Prince Edward Island where the school fiscal year ends June 30, 1961.

In addition to the types of municipalities in the municipal organization description above, these statistics, to the extent available, include subsidiary and overlaying units of local government as follows:

Nova Scotia—Special Areas or Districts, Joint Expenditure Boards, Village and Local Commissions.

Saskatchewan—Union Hospital Districts.

British Columbia—The Greater Nanaimo Water District, The Greater Vancouver Water District, The Greater Victoria Water District, The Greater Nanaimo Sewerage and Drainage District, The Greater Vancouver Sewerage and Drainage District.

It is expected that Local Government Districts in Manitoba will be included in our 1962 Statistics. Negotiations are under way to obtain financial data for Improvement Districts in British Columbia.

because much of the revenue is received by the school boards directly from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these, which is omitted here, is or should be available through other statistical reports. However a table has been inserted in this report to show provincial government grants paid directly to local schools, (see Table 13).

Prior to 1960, where, as now, debenture debt included debentures issued directly by utilities or by municipalities on their behalf, the relative debenture debt charges were included in expenditures as such and in revenue as debenture debt charges recoverable. This procedure has now been changed, in partial conformity with the new Manual. Debenture debt charges recoverable have been netted against the expenditure item "Debt Charges", so that the latter item now represents debenture and other debt charges for general municipal purposes (including Special Activities). To provide comparability with former series, supplementary data on debenture debt charges of utilities are shown in Table 21.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts; in New Brunswick for debentures issued for municipally-owned hospitals; and in British Columbia for guaranteed debt of Improvement Districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by, or on behalf of, school authorities are now included in the expenditure item "education" except for an undetermined amount in respect of school debentures issued by municipalities in British Columbia, which is included in debenture debt charges. To provide comparability with former reports supplementary data on debenture debt charges of schools are shown in Table 21.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland—Included are taxes levied and collected by the Local School Tax Area Authorities in Deer Lake, Lewisporte and Comer Brook and distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. Cost of police, health and social welfare services is borne by the provincial government except for minor amounts in some municipalities.

Prince Edward Island—In municipalities where statements of receipts and payments are used, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Nova Scotia—Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally-owned), special area or district charges and joint expenditure boards or committees". School taxation is included in the "Annual Report of Municipal Statistics".

New Brunswick—Taxes levied by city and town school boards are included in the municipal report and an estimate of the levy by local school boards for Restigouche County is added.

Quebec—Municipal revenues and expenditures have been supplemented by school tax revenues, and by investment earnings of the Montreal Metropolitan Corporation.

Ontario—School taxation from the municipal report has been augmented by the "Local Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1961, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba—Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and the general and sanitation divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not published.

Saskatchewan—School taxation is reported in the municipal report.

Alberta—Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia—School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1962, representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories—Information has been obtained from the financial statements of the municipal district of Hay River. As 1961 statements for Yellowknife were not available, 1960 information has been used.

II. Gross Capital Expenditures for Fixed Assets

Table 8 combines capital expenditures out of revenue and capital expenditures out of all capital funds, including reserves. The sources of the figures for each province are set out below.

Newfoundland—Gross expenditure on capital account for the city of St. John's. New debenture issues for other municipalities.

Prince Edward Island—Capital expenditures for Charlottetown, Summerside, Alberton and Kensington only. Capital expenditures for schools as reported by the Department of Education (public investment survey).

Nova Scotia—Capital expenditures for all municipalities and schools as shown in the annual report of the Department of Municipal Affairs.

New Brunswick—Capital expenditures for all municipalities. Capital costs of schools as shown in the Education Report.

Quebec—Estimate of total capital expenditure according to public investment concepts except for schools which are obtained from the Quebec Bureau of Statistics Report on School Corporations. No estimate, other than for waterworks, was available for capital expenditures of utilities and other municipal enterprises.

Ontario—Municipal capital expenditures based on sample survey of municipalities; outlays from school capital funds as shown in the Department of Education Report. Hospital and utility capital expenditures from information supplied by the Department of Municipal Affairs.

Manitoba—Capital expenditures for municipalities, utilities and schools in accordance with public investment concepts; for hospitals, capital expenditures from city reports.

Saskatchewan—Capital expenditures for all municipalities; capital payments for schools as shown in the Education Report; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta—Capital expenditures for all municipalities and schools as shown in the Annual reports of the Departments of Municipal Affairs and Education; municipal borrowings for hospital districts approved by the Local Authorities Board.

British Columbia—Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 85% of the school boards in the Province.

Yukon Territory—Capital expenditures as reported.

Northwest Territories—Capital expenditures not available.

III. Net General Revenue and Expenditure

Tables 9 to 10 show a breakdown, by province, of net general revenue and expenditure of municipalities shown in total in "A Consolidation of Public Finance Statistics", Catalogue No. 68-202. Tables 11 and 12 show the percentage distribution among the more important items of net general revenue and expenditure.

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

Tables 16 and 17 represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for

"Other revenue" in Table 9 consists of contributions from other municipalities (item 3 of table 6), other contributions, etc. (item 9 of table 6) and miscellaneous revenue (item 18 of table 3). For a summary of the difference between "total gross current revenue", per table 3 and "net general revenue" per table 9, see table 14. For data on the difference between "gross current expenditure", per table 5 and "net general expenditure", per table 10 see Table 15. In brief, "net general expenditure" is arrived at by first combining gross current expenditure and gross capital expenditure (excluding public utilities) and then eliminating transfers from current account to capital and loan fund (item 14 of table 5) and debt retirement (part of items 9 to 11 of table 5) and by deducting from the relevant functions of expenditure the federal and provincial grants-in-aid which were included in gross current revenue (item 13 of table 14) and federal and provincial grants-in-aid of capital expenditure, data on which were obtained from various sources.

Grants from other governments in aid of capital expenditures for fixed assets, which were not included in ordinary revenue as reported by the provinces or in other words "Capital Grants", have been deducted from the appropriate items of expenditure for the first time. Since this was not done in previous years, consideration should be given to this fact in making comparisons therewith.

The summaries on pages 12 and 13 show comparable figures of gross current revenue and expenditure of municipal governments for the last five years. Data for the years 1957, 1958 and 1959 have been adjusted to conform to new procedures introduced in 1960, i.e. debenture debt charges recoverable have been netted against debt charges so that the latter include only those charges on debt incurred for general municipal purposes. Debt charges on debentures issued by or on behalf of school authorities are included in the "education" expenditure figures.

Preliminary and estimated figures of gross current revenue and expenditure for the calendar years 1962 and 1963 respectively may be obtained by reference to the Dominion Bureau of Statistics publication "Financial Statistics of Municipal Governments—Catalogue No. 68-203 (annual)".

ASSETS AND LIABILITIES

the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Until such time as separate financial statements for Special Activities, as defined in the new Manual, are provided by the provincial Departments of Municipal Affairs, and until there are separate publications of financial statistics of municipal utilities, and of schools, by the Dominion Bureau of Statistics, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments, but

securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Trust and agency funds, (table 23), include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by the municipalities. The assets and liabilities of these funds are not included in Tables 16 and 17, and this applies also in the case of the provinces of Quebec and Ontario for which information in respect of trust and agency funds was not available.

Newfoundland—The schools are denominational and largely financed by the Province, hence they are not included in these tables.

Prince Edward Island—Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia—Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick—Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as shown in the municipal report. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec—Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation.

Ontario—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and at the gross debenture debt of Roman Catholic separate schools, and public schools in unorganized areas.

Manitoba—Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the annual report of the Metropolitan Corporation of Greater Winnipeg, (this report includes Water, Sanitation and Transit Divisions which were formerly the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District, and the Greater Winnipeg Transit Commission) and the Education Report.

Saskatchewan—Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta—Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein. General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia—Assets and liabilities of the the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of Improvement Districts have been included at the amount of the guaranteed debt as shown in the Public Accounts of the Province. General fixed assets of schools include the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt issued directly by the school boards of the province.

Yukon Territory—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories—Information has been obtained from the financial statements of the municipal district of Hay River. As 1961 statements for Yellowknife were not available, 1960 information has been used.

DIRECT AND INDIRECT DEBT

Table 22 is a breakdown by province, of the total direct and indirect debt of municipal governments as shown in Table 7 of "A Consolidation of Public Finance Statistics", Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the debt of municipally-owned utilities, other than debenture debt, which is largely issued by municipalities on behalf of utili-

ties is not included in this table. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown on table 17 and total direct debt less sinking funds as shown on table 22 appears on table 18, items 13 to 16. "Indirect debt" consists of the direct debt of certain outside authorities, guaranteed as to principal and interest by the municipalities.

Gross Current Revenue
Fiscal Years Ended December 31

Province	1957	1958	1959	1960	1961
millions of dollars					
Newfoundland	4.6	5.6	6.0	6.5	7.1
Prince Edward Island	2.4	2.6	2.8	3.1	3.5
Nova Scotia	33.7	37.4	40.6	46.1	49.9
New Brunswick	30.0	33.6	36.5	40.9	43.9
Quebec	298.1	331.0	387.4	424.7	451.8
Ontario	570.0	625.6	706.4	780.7	837.7
Manitoba	70.0	73.2	77.9	85.0	95.8
Saskatchewan	84.6	90.9	96.4	108.2	113.8
Alberta	120.2	134.0	146.0	164.9	181.1
British Columbia	124.4	144.7	164.2	183.2	198.7
Yukon Territory .....	.3	.4	.4	.4	.5
Northwest Territories .....	.5	.5	.6	.6	.6
Totals	1,338.8	1,479.5	1,665.2	1,844.3	1,984.4

Gross Current Expenditure
Fiscal Years Ended December 31

Province	1957	1958	1959	1960	1961
millions of dollars					
Newfoundland	4.7	4.9	5.9	6.4	7.2
Prince Edward Island	2.3	2.6	2.7	3.1	3.5
Nova Scotia	33.9	37.9	41.2	46.8	50.6
New Brunswick	29.4	33.1	36.1	40.4	44.1
Quebec	298.9	330.8	388.0	425.7	467.1
Ontario	567.2	625.8	707.1	780.6	833.2
Manitoba	69.1	72.2	78.5	86.0	94.1
Saskatchewan	83.9	90.1	95.1	109.6	112.1
Alberta	118.6	133.1	144.4	165.0	178.4
British Columbia	121.7	142.8	163.1	181.2	199.0
Yukon Territory .....	.3	.3	.4	.4	.5
Northwest Territories .....	.4	.5	.5	.5	.6
Totals	1,330.4	1,474.1	1,663.0	1,845.7	1,990.4

Gross Current Revenue by Source
Fiscal Years Ended December 31

Source	1957	1958	1959	1960	1961
	millions of dollars				
Taxation:					
Real property, personal property and business	945.1	1,029.3	1,122.3	1,243.4	1,334.1
Sales	36.0	37.8	74.4	81.7	87.0
Special assessments and charges	46.3	53.0	74.0	88.1	102.4
Other	10.5	13.2	10.3	11.2	16.8
Total taxation	1,037.9	1,133.3	1,281.0	1,424.4	1,540.3
Licences and permits	21.8	23.7	24.7	25.2	27.9
Contributions, grants and subsidies:					
Governments	164.2	191.4	217.3	252.0	269.0
Government enterprises	37.4	45.0	45.4	40.8	37.1
Other	3.9	5.0	5.8	5.4	6.1
Total contributions, grants and subsidies	205.5	241.4	268.5	298.2	312.2
Other revenue	73.6	81.1	91.0	96.5	104.0
Total gross current revenue	1,338.8	1,479.5	1,665.2	1,844.3	1,984.4

Gross Current Expenditure by Function
Fiscal Years Ended December 31

Function	1957	1958	1959	1960	1961
	millions of dollars				
General government	98.0	110.9	120.8	129.5	139.8
Protection of persons and property	164.1	184.2	203.3	221.5	243.4
Public works	200.4	220.2	240.5	264.8	262.7
Sanitation and waste removal	50.5	54.9	61.1	63.9	70.2
Health	65.2	65.7	52.7	44.7	47.4
Social welfare	48.7	59.7	74.5	86.6	101.1
Education	445.0	488.3	567.6	645.0	703.8
Recreation and community services	41.8	47.8	53.3	62.4	68.5
Debt charges:					
Debenture and other long-term	106.1	134.5	165.4	183.9	201.2
Other	21.9	12.7	13.0	15.0	27.0
Other expenditure	88.7	95.2	110.8	128.4	125.3
Total gross current expenditure	1,330.4	1,474.1	1,663.0	1,845.7	1,990.4

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
1	Population of organized municipalities, 1961 Census	212,000	43,000	734,000	595,000	5,168,000
2	Population of the province, 1961 Census	458,000	105,000	737,000	598,000	5,259,000
3	Total area of organized municipalities (thousands of acres) .....	..	..	13,346	..	..
4	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Whitehorse and Dawson only.² Yellowknife and Hay River only.

TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes, and Exemptions, 1961, by Provinces

No.		Nfld. ¹	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations on which taxes are levied				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	8,677	..	849,592	543,447
4	Business	3,494	..	31,130	34,338
5	Personal	—	..	156,038	117,475
6	Other	—	..	337	4,104
7	Total for general purposes	12,171 ¹	55,123 ⁷	1,037,097	699,364
	Assessed valuations exempt from taxation ¹⁰				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	470,119	..
11	Other .....	..	..	20,105 ¹¹	..
12	Total exemptions .....	..	..	490,224	..
	Government property:				
13	Dominion .....	..	..	202,471	..
14	Provincial .....	..	..	47,991	..
15	Municipal .....	..	..	97,593	..
16	Total government property .....	..	..	348,055	..
17	Non-government property .....	..	..	142,169	..
18	Total exemptions .....	..	..	490,224	..

¹ Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.² The figures shown are for municipal purposes but in accordance with legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 632,619, Improvements 1,875,782, Total 2,508,401.³ Whitehorse and Dawson cities.⁴ Includes 48,555 railway roadway, gas and oil pipelines, mining plant and equipment.⁵ Includes assessment of utilities.⁶ Valuation of improvements, the total value of which was 2,954,036 and the maximum value at which they could be taxed was 1,875,782.

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1961

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,112,000	847,000	899,000	1,310,000	1,312,000	17,232,000	6,000 ¹	5,000 ²	17,243,000	1
6,236,000	922,000	925,000	1,332,000	1,629,000	18,201,000	14,000	23,000	18,238,000	2
30,567	..	79,024	40,173	1,201 ³	..	..	..	..	3
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	4

³ Information not complete.

TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes, and Exemptions, 1961, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon ³	N.W.T.	No.
thousands of dollars								
..	6,407,770	719,028	419,243 ⁴	1,109,311 ⁵	1,278,614 ⁶	9,297	..	1
..	2,369,803	428,237	834,018	699,975	641,487	3,540	..	2
..	8,777,573	1,147,265	1,253,261	1,809,286	1,920,101	12,837	..	3
..	1,083,442	52,938	63,211	89,718	..	...	..	4
..	...	14,067	...	—	...	...	..	5
..	—	—	320 ⁸	—	—	...	..	6
..	9,861,015 ⁹	1,214,270	1,316,792	1,899,004	..	12,837	..	7
..	1,317,328	..	593,905	288,664	1,675,422	..	..	8
..	410,498	..	62,008	83,348	121,949	..	..	9
..	1,727,826	..	655,913	372,012	1,797,371	5,655	..	10
..	5,483	..	—	—	—	...	..	11
..	1,733,309 ¹²	260,682	655,913	372,012 ¹³	1,797,371 ¹³	5,655	..	12
..	367,315	..	38,547	49,867	122,052	4,320	..	13
..	282,731	..	48,371	70,145	90,239	800	..	14
..	749,942	..	87,415	190,277	252,414	192	..	15
..	1,399,988	..	174,333	310,289	464,705	5,312	..	16
..	424,386	..	481,580	61,723	109,798	343	..	17
..	1,824,374	260,682	655,913	372,012 ¹³	574,503 ¹⁴	5,655	..	18

⁷ Excludes 37,756 on which school taxes only are levied.⁸ Special franchise on which the taxation is classified "real property" in Table 3.⁹ Excludes 44,527 assessment in unorganized areas on which school taxes only are levied.¹⁰ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.¹¹ Personal property.¹² Information not complete.¹³ Consists of 574,503 valuation of wholly exempted properties and 1,222,868 partial statutory and permissive exemptions.¹⁴ Excludes 1,222,868 partial statutory and permissive exemptions.

TABLE 3. Gross Current Revenue, 1961, by Province
(See Table 6, for details of contributions, grants and subsidies)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Taxation:					
General and school:					
1	Real property	2,604	2,293	28,825	20,474
2	Personal property	4	160	6,465	5,015
3	Business	1,001	278	1,509	2,424
4	Poll	299	158	1,498	2,522
5	Amusement	83	—	...	...
6	Sales	451	—	...	...
7	Household and tenant	17	—	7	²
8	Other	26 ³	--	97	182 ⁴
9	Total general and school taxation	4,485	2,889	38,401	30,617
10	Special assessments (owners' share) and charges	250	18	434	92
11	Total taxation⁵	4,735	2,907	38,835	30,709
12	Licences and permits	163	62	435	251
13	Interest, tax penalties, etc.	7	8	498	301
Contributions, grants and subsidies: ⁶					
14	Governments ⁶	1,654	426	7,635	11,412
15	Government enterprises	54	82	931	435
16	Other	235	4	430	32
17	Total contributions, grants and subsidies	1,943	512	8,996	11,879
18	Miscellaneous revenue	214	55	1,170	734
19	Total gross current revenue	7,062	3,544	49,934	43,874
20	Surplus from previous years	132	27	857	655
21	Totals	7,194	3,571	50,791	44,529
22	Deficit	428	2	770	218
23	Totals	7,622	3,573	51,561	44,747

¹ Included with real property.

² Included with business.

³ Telephone tax.

⁴ Includes telephone tax.

⁵ Includes local taxation for education, levied by municipalities or school districts as follows: Nfld.—202; P.E.I.—1,627; N.S.—17,300; N.B.—19,166; Que.—real property—128,998; sales tax—40,544; Ont.—289,220; Man.—34,630; Sask.—41,772; Alta.—58,119; B.C.—63,364; Total—694,942. See Table 13 for provincial grants to school boards.

TABLE 4. Analysis of Municipal Taxation, 1961, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Tax levies:					
1	General, including schools	4,485	2,889	38,401	30,617
2	Special assessments (owners' share) and charges	250	18	434	92
3	Total taxation revenue (Table 3, item 11)	4,735	2,907	38,835	30,709
4	Tax collections ²	4,108	2,811	37,055	29,971
5	Tax collections as a percentage of current taxation revenue	86.76	96.70	95.42	97.59
6	Taxes receivable, current and arrears (Table 16, item 7)	1,533	730	12,111	10,651
7	Taxes receivable as a percentage of current taxation revenue	32.38	25.11	31.19	34.68

¹ Includes 1960 figures for Yellowknife.

TABLE 3. Gross Current Revenue, 1961, by Provinces

(See Table 6, for details of contributions, grants and subsidies)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
226,444	620,288	65,221	79,423	105,980	125,031	1,276,583	178	264	1,277,025	1
..	...	¹	...	...	...	11,644	...	...	11,644	2
23,890	¹	5,592	¹	7,129	3,639	45,462	...	1	45,463	3
..	117	--	1,101	...	...	5,695	...	7	5,702	4
1,577	...	...	151	...	...	1,811	...	...	1,811	5
85,388	...	459	711	...	...	87,009	...	...	87,009	6
..	...	...	...	...	...	24	...	...	24	7
8,024	—	60	775	—	20	9,184	...	...	9,184	8
345,323	620,405	71,332	82,161	113,109	128,690	1,437,412	178	272	1,437,862	9
50,331	22,195	6,750	3,660	10,574	7,985	102,289	40	66	102,395	10
395,654	642,600	78,082⁶	85,821	123,683	136,675⁷	1,539,701	218	338	1,540,257	11
5,601	7,413	1,495	2,206	3,556	6,681	27,863	36	11	27,910	12
7,303	6,429	1,446	1,422	1,683	2,889	21,986	4	3	21,993	13
20,321	141,270	9,683	12,401	28,513	35,210	268,525	263	232	269,020	14
4,842	6,900	2,340	6,689	10,914	3,899	37,086	12	6	37,104	15
2,110	874	342	777	107	1,173	6,084	—	—	6,084	16
27,273	149,044	12,365	19,867	39,534	40,282	311,695	275	238	312,208	17
15,958	32,164	2,408	4,447	12,625	12,193	81,968	16	8	81,992	18
451,789	837,650	95,796	113,763	181,081	198,720	1,983,213	549	598	1,984,360	19
3,904	11,826	1,106	354	374	2,406	21,641	—	—	21,641	20
455,693	849,476	96,902	114,117	181,455	201,126	2,004,854	549	598	2,006,001	21
11,375	1,692	723	1,118	1,122	318	17,766	—	—	17,766	22
467,068	851,168	97,625	115,235	182,577	201,444	2,022,620	549	598	2,023,767	23

⁶ School levies made by resident administrator in unorganized areas not available.⁷ Includes \$12,984,091 provincial grants payable to municipalities in respect of resident home-owners' subsidy.⁸ See Table 13 for provincial grants paid directly to school boards.

TABLE 4. Analysis of Municipal Taxation, 1961, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars										
345,323	620,405	71,332	82,161	113,109	128,690	1,437,412	178	272	1,437,862	1
50,331	22,195	6,750	3,660	10,574	7,985	102,289	40	66	102,395	2
395,654	642,600	78,082	85,821	123,683	136,675	1,539,701	218	338	1,540,257	3
..	636,725	74,360	81,727	121,533	136,335	..	210	274	..	4
..	99.08	95.23	95.23	98.26	99.75	..	96.33	81.06	..	5
63,269	70,161	13,612	21,171	22,961	7,529	223,728	72	78	223,878	6
15.99	10.92	17.43	24.67	18.56	5.51	—	33.03	23.08	—	7

² Includes some small amounts added to tax rolls for collections.

TABLE 5. Gross Current Expenditure, 1961, by Provinces
(See Table 7, for details of expenditures for protection, health and social welfare)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	878	209	3,541	2,909	44,649
2	Protection to persons and property	418	381	6,528	4,707	58,884
3	Public works	2,115	391	2,608	2,963	64,428
4	Sanitation and waste removal	692	24	1,144	746	11,703
5	Health	17	1	2,911	756	7,669
6	Social welfare	--	64	2,797	3,387	3,929
7	Education	202 ¹	1,627	22,314	20,395	169,542
8	Recreation and community services	137	69	934	925	13,490
Debt charges:						
9	Debenture ³	814	463	4,385	4,205	61,474
10	Other long-term	66	17	625	210	--
11	Other	83	57	506	334	9,023
12	Utilities and other municipal enterprises (deficits and levies)	473	32	43	178	--
13	Provision for reserves	48	91	1,027	620	--
14	Contributions to capital and loan fund	1,082	57	795	339	17,727
15	Joint or special expenditures ⁶	--	--	--	9	--
16	Miscellaneous expenditures	160	16	472	1,381	4,550
17	Total gross current expenditure	7,185	3,499	50,630	44,064	467,068
18	Deficits from previous years	--	--	312	14	--
19	Totals	7,185	3,499	50,942	44,078	467,068
20	Surplus	437	74	619	669	--
21	Totals	7,622	3,573	51,561	44,747	467,068

¹ Includes 1960 figures for Yellowknife.

² Corner Brook, Deer Lake and Lewisporte local school tax authorities which levy and collect their own taxes.

³ See text, Revenues and Expenditures, page 8, paragraph 4 page 9 paragraph 1.

TABLE 6. Analysis of Gross Current Revenue Item "Contributions, Grants and Subsidies", 1961, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Governments:						
1	Dominion (grants in lieu of taxes and special payments)	165	91	2,394	2,631	6,381
2	Province	1,489	335	5,241	8,781	13,940
3	Other municipalities	--	--	--	--	--
4	Total governments	1,654	426	7,635	11,412	20,321
Government enterprises:						
5	Dominion (grants in lieu of taxes)	3	2	384	102	270
6	Province (grants in lieu of taxes)	--	--	232	14	--
7	Own municipality	51	80	315	319	4,572
8	Total government enterprises	54	82	931	435	4,842
9	Other contributions, etc.	235	4	430	32	2,110
10	Totals	1,943	512	8,996	11,879	27,273
Analysis by purpose:						
11	Public works	308	5	326	240	11,636
12	Health	1	--	668	699	--
13	Social welfare	--	1	1,377	2,106	--
14	Other	1,634	506	6,625	8,834	15,637
15	Totals (Table 3, item 17)	1,943	512	8,996	11,879	27,273

TABLE 5. Gross Current Expenditure, 1961, by Provinces
(See Table 7, for details of expenditures for protection, health and social welfare)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
52,500	6,969	7,250	10,095	10,691	139,691	65	75	139,831	1
105,978	11,208	8,248	19,272	27,719	243,343	81	31	243,455	2
113,504	14,082	21,144	25,219	16,086	262,540	89	82	262,711	3
37,962	3,151	2,638	5,554	6,503	70,117	50	36	70,203	4
16,692	1,773	6,052	9,228	2,306	47,405	—	12	47,417	5
49,661	4,534	6,519	5,498	24,688	101,077	—	51	101,128	6
292,495	34,448	42,177	59,412	60,991	703,603	...	152	703,755	7
31,279	2,796	3,335	6,193	9,306	68,464	18	14	68,496	8
69,339	7,014	5,231 ⁴	20,824 ⁴	26,455 ⁵	200,204	39	36	200,279	9
—	—	—	46	—	964	—	—	964	10
14,135	639	1,058	447	721	27,003	--	--	27,003	11
10,888	1,482	1,817	3,180	2,057	20,150	—	17	20,167	12
7,938	2,214	1,851	3,455	2,852	20,096	7	3	20,106	13
20,035	2,973	3,010	6,279	7,299	59,596	156	51	59,803	14
3,422	232	—	146	269	4,078	—	—	4,078	15
7,366	615	1,795	3,520	1,122	20,997	5	11	21,013	16
833,194	94,130	112,125	178,368	199,065	1,989,328	510	571	1,990,409	17
1,682	1,100	174	75	—	3,357	—	—	3,357	18
834,876	95,230	112,299	178,443	199,065	1,992,685	510	571	1,993,766	19
16,292	2,395	2,936	4,134	2,379	29,935	39	27	30,001	20
851,168	97,625	115,235	182,577	201,444	2,022,620	549	598	2,023,767	21

⁴ Does not include debenture debt charges on debentures issued by hospital districts.

⁵ Includes debt charges on short-term capital borrowings.

⁶ Where possible, joint or special expenditures have been classified functionally. Item 15 represents payments to units of local government whose records are not available to enable a functional classification of the ultimate expenditures to be made.

TABLE 6. Analysis of Gross Current Revenue Item "Contributions, Grants and Subsidies", 1961, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
14,798	1,542	1,021	2,020	2,201	33,244	41	52	33,337	1
123,736	8,141	11,380	26,493	33,009	232,545	222	180	232,947	2
2,736	—	—	—	—	2,736	—	—	2,736	3
141,270	9,683	12,401	28,513	35,210	268,525	263	232	269,020	4
1,592	576	637	688	505	4,759	—	—	4,759	5
3,940	728	1,395	87	239	6,635	—	—	6,635	6
1,368	1,036	4,657	10,139	3,155	25,692	12	6	25,710	7
6,900	2,340	6,689	10,914	3,899	37,086	12	6	37,104	8
874	342	777	107	1,173	6,084	—	—	6,084	9
149,044	12,365	19,867	39,534	40,282	311,695	275	238	312,208	10
59,092	2,466	4,936	5,624	532	85,165	83	37	85,285	11
410	237	45	338	179	2,577	—	—	2,577	12
28,814	2,867	5,321	2,902	19,838	63,226	—	42	63,268	13
60,728	6,795	9,565	30,670	19,733	160,727	192	159	161,078	14
149,044	12,365	19,867	39,534	40,282	311,695	275	238	312,208	15

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health", and "Social Welfare", 1961, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Protection:					
1	Fire	208	123	2,765	1,912	53,981 ²
2	Police and law enforcement	17	191	2,862	2,015	..
3	Corrections .....	..	—		242	—
4	Street lighting	161	66	698	406	4,903
5	Other	32	1	203	132	—
6	Total protection (Table 5, item 2)	418	381	6,528	4,707	58,884
	Health:					
7	Public	16	—	320	194	5,483
8	Medical, dental and allied services	1	—		151	..
9	Hospital care .....	...	1	2,590	212	2,186
10	Other health	—	—	1	199	..
11	Total health (Table 5, item 5)	17	1	2,911	756	7,669
	Social welfare:					
12	Aid to aged persons	—		485	255	
13	Aid to unemployed and unemployables .....	...	38	1,748	2,414	
14	Mothers' allowances .....	...			
15	Child welfare .....	...		501	586	
16	Other .....	...	26	63	132	3,929
17	Total social welfare (Table 5, item 6)	—	64	2,797	3,387	3,929

¹ Includes 1960 figures for Yellowknife.² Includes police protection.³ Cities only.⁴ Cities and municipality of Metropolitan Toronto.TABLE 8. Gross Capital Expenditures for Fixed Assets,¹ 1961, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government	104	21	182	217	
2	Protection to persons and property	101	60	443	351	
3	Public works	1,810	640	1,682	2,114	
4	Sanitation and waste removal	1,238	138	1,651	715	
5	Health	—	—	1,072	4	
6	Social welfare	—	—	44	43	
7	Recreation and community services	48	9	32	433	
8	Miscellaneous	47	12	1,130	761	79,000
9	Schools	—	2,551	8,866	5,101	125,148
10	Sub-totals	3,348	3,431	15,102	9,739	204,148
11	Utilities and other municipal enterprises	2,186	168	2,471 ³	1,744	27,788 ⁴
12	Totals	5,534	3,599	17,573	11,483	231,936

¹ See introduction page 9, Gross Capital Expenditures for Fixed Assets.² Excludes Quebec except for items 8,9,11 and 12.

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1961, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
22,273 ³	4,514	3,178	6,092 ³	10,154	105,200	60	20	105,280	1
46,307 ⁴	4,947	3,166	7,310 ³	13,267	80,082	4	—	80,086	2
⁵	—	195	—		437		—	437	3
3,905 ³	1,092	1,014	1,276 ³	1,873 ⁶	15,394	7	7	15,408	4
33,493	655	695	4,594	2,425	42,230	10	4	42,244	5
105,978	11,208	8,248	19,272	27,719	243,343	81	31	243,455	6
10,323	834	649	8,775	1,587	..	—	2	..	7
⁷	545	2,679	..	95	..	—	—	..	8
6,369	394	2,724	453	539	..	—	10	..	9
—	—	—	..	85	..	—	—	..	10
16,692	1,773	6,052	9,228	2,306	47,405	—	12	47,417	11
3,325	—	7	234	549 ⁸	..	—	—	..	12
29,428	3,186	5,989	152	23,145	..	—	29	..	13
			...	...	..	—	—	..	14
12,323	20	73	...	⁹	..	—	15	..	15
4,585	1,328	450	5,112	994	..	—	7	..	16
49,661	4,534	6,519	5,498	24,688	101,077	—	51	101,128	17

³ Included with police and law enforcement.⁶ Information not complete.⁷ Included with Public Health.⁸ Includes aid for the blind.⁹ Included with other social welfare.TABLE 8. Gross Capital Expenditures for Fixed Assets,¹ 1961, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total	No.
thousands of dollars									
5,566	100	414	2,311	1,318	10,233	2	..	..	1
7,479	485	721	3,609	3,078	16,327	—	..	..	2
128,509	13,087	6,787	24,627	11,619	190,875	154	..	..	3
72,094	2,803	4,343	8,126	18,225	109,333	—	..	..	4
14,002	267	388	6,603	531	22,867	—	..	..	5
6,893	—	148	138	100	7,366	—	..	..	6
5,829	1,537	2,954	3,601	5,311	19,754	1	..	..	7
3,027	1,680	121	1,884	728	88,390	—	..	..	8
92,160	35,119	14,997	21,379	18,146	323,467	—	..	..	9
335,539	55,078	30,873	72,278	59,056	788,612	157	..	..	10
38,527	9,832	7,530	16,112	23,693	130,051	50	..	..	11
374,086	64,910	38,403	88,390	82,749	918,663	207	..	..	12

¹ Includes 27 Caledonia Power and Water Board and 857 Halifax Public Service Commission.² Waterworks only.

TABLE 9. Net General Revenue, 1961, by Provinces After Elimination of Inter-government Transfers

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Taxes:					
1	Real property	2,854	2,311	29,259	20,566	276,775
2	Personal property	4	160	6,465	5,015	..
3	Business	1,001	278	1,509	2,424	23,890
4	Sales	451	—	—	—	85,388
5	Poll	299	158	1,498	2,522	..
6	Amusement	83	—	—	—	1,577
7	Other	43	--	104	182	8,024
8	Total taxes	4,735	2,907	38,835	30,709	395,654
9	Licences and permits	163	62	435	251	5,601
10	Interest, tax penalties, etc.	7	8	498	301	7,303
11	Contributions from own municipal enterprises	51	80	315	319	4,572
12	Grants in lieu of taxes from federal and provincial government enterprises	3	2	616	116	270
13	Other revenue	449	59	1,600	766	18,068
14	Total net general revenue after elimination of all inter-government transfers	5,408	3,118	42,299	32,462	431,468
	Contributions from:					
15	Federal government ¹	165	91	2,394	2,631	6,381
16	Provincial governments ²	1,094	327	1,029	5,609	250
17	Total net general revenue after elimination of grants-in-aid	6,667	3,536	45,722	40,702	438,099

¹ Not separable from real property.² Payments in lieu of taxes and other special payments.

TABLE 10. Net General Expenditure, 1961, by Provinces After Elimination of Inter-government Transfers

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	953	230	3,723	3,062	44,649
2	Protection to persons and property	517	441	6,971	4,983	57,384
3	Public works	3,419	1,026	3,825	4,776	52,652
4	Sanitation and waste removal	1,920	162	2,795	1,461	11,703
5	Health	16	1	2,973	61	7,669
6	Social welfare	—	63	1,464	1,324	3,929
7	Education	202	3,926	27,070	22,394	230,326
8	Recreation and community services	159	78	966	1,356	13,490
9	Debt charges excluding debt retirement	646	280	2,766	2,210	30,502
10	Payments to own municipal enterprises	413	32	43	178	—
11	Other expenditure	255	117	2,312	2,721	82,996 ¹
12	Total net general expenditure after deduction of grants-in-aid	8,500	6,356	54,908	44,526	535,300

¹ Includes interest portion of debt charges on debentures issued by municipalities on behalf of schools.

TABLE 9. Net General Revenue, 1961, by Provinces After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
642,483	71,971	83,083	116,554	133,016	1,378,872	218	330	1,379,420	1
—	¹	—	—	—	11,644	—	—	11,644	2
¹	5,592	¹	7,129	3,639	45,462	—	1	45,463	3
—	459	711	—	—	87,009	—	—	87,009	4
117	—	1,101	—	—	5,695	—	7	5,702	5
—	—	151	—	—	1,811	—	—	1,811	6
—	60	775	—	20	9,208	—	—	9,208	7
642,600	78,082	85,821	123,683	136,675	1,539,701	218	338	1,540,257	8
7,413	1,495	2,206	3,556	6,681	27,863	36	11	27,910	9
6,429	1,446	1,422	1,683	2,889	21,986	4	3	21,993	10
1,368	1,036	4,657	10,139	3,155	25,692	12	6	25,710	11
5,532	1,304	2,032	775	744	11,394	—	—	11,394	12
35,774	2,750	5,224	12,732	13,366	90,788	16	8	90,812	13
699,116	86,113	101,362	152,568	163,510	1,717,424	286	366	1,718,076	14
14,388	1,542	1,021	2,020	2,201	32,834	41	52	32,927	15
35,311	2,488	75	15,352	11,160	72,695	136	97	72,928	16
748,815	90,143	102,458	169,940	176,871	1,822,953	463	515	1,823,931	17

¹ Subsidies, payments in lieu of taxes, and other special payments. Grants-in-aid have been offset against the relevant expenditure on Table 10.

TABLE 10. Net General Expenditure, 1961, by Provinces After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
58,066	7,069	7,200	12,294	12,009	149,255	67	75	149,397	1
113,457	11,618	8,969	22,526	30,777	257,643	78	31	257,752	2
167,861	24,668	22,865	40,595	23,673	345,360	160	41	345,561	3
109,351	5,954	6,956	13,680	24,728	178,710	50	36	178,796	4
29,693	1,803	6,395	14,668	2,658	65,937	—	12	65,949	5
24,406	1,667	1,346	2,734	4,951	41,884	—	9	41,893	6
343,636	66,496	50,655	62,078	79,128	885,911	—	152	886,063	7
37,108	4,326	6,246	8,713	14,553	86,995	19	14	87,028	8
40,221	3,063	3,688	8,833	13,889 ²	106,098	18	9	106,125	9
10,888	1,482	1,817	3,180	2,057	20,090	—	17	20,107	10
21,131	4,740	3,186	8,965	4,410	130,833	12	14	130,859	11
955,818	132,886	119,323	198,266	212,833	2,268,716	404	410	2,269,530	12

² Includes 79,000 unclassified capital expenditure.

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1961

No.	Source	Nfld.	P.E.I.	N.S.		N.B.	Que.
				1960 ^f	1961		
	Taxes:						
1	Real property	42.8	65.3	63.5	64.0	50.5	63.2
2	Personal property	—	4.5	13.9	14.1	12.3	—
3	Business	15.0	7.9	3.5	3.3	6.0	5.4
4	Sales	6.8	—	—	—	—	19.5
5	Poll	4.5	4.5	2.9	3.3	6.2	—
6	Amusement	1.3	—	—	—	—	0.4
7	Other	0.6	—	0.2	0.2	0.4	1.8
8	Total taxes	71.0	82.2	84.0	84.9	75.4	90.3
9	Licences and permits	2.5	1.8	1.0	1.0	0.6	1.3
10	Interest, tax penalties, etc.	0.1	0.2	1.1	1.1	0.7	1.7
11	Contributions from own municipal enterprises	0.8	2.3	0.7	0.7	0.8	1.0
12	Grants in lieu of taxes from federal and provincial government enterprises	—	—	1.1	1.3	0.3	0.1
13	Contributions from federal government ²	2.5	2.6	5.3	5.2	6.5	1.5
14	Contributions from provincial governments ³	16.4	9.2	2.3	2.3	13.8	—
15	Other revenue	6.7	1.7	4.5	3.5	1.9	4.1
16	Total net general revenue after elimination of grants-in-aid	100.0	100.0	100.0	100.0	100.0	100.0

¹ Not separable from real property.² See footnote 2, Table 9 for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1961

No.	Function	Nfld.	P.E.I.		N.S.		N.B.		Que.
			1960 ^f	1961	1960 ^f	1961	1960 ^f	1961	
1	General government	11.2	4.7	3.6	6.3	6.8	7.4	6.9	8.4
2	Protection to persons and property	6.1	7.9	6.9	11.9	12.7	11.3	11.2	10.7
3	Public works	40.2	15.7	16.2	7.1	7.0	11.0	10.7	9.9
4	Sanitation and waste removal	22.6	8.9	2.6	5.3	5.1	2.4	3.3	2.2
5	Health	0.2	—	—	4.3	5.4	2.2	0.1	1.4
6	Social welfare	—	0.9	1.0	3.1	2.7	2.8	3.0	0.7
7	Education	2.4	52.0	61.8	49.4	49.3	50.0	50.3	43.0
8	Recreation and community services	1.9	2.1	1.2	2.9	1.7	2.6	3.0	2.5
9	Debt charges excluding debt retirement	7.6	6.2	4.4	4.9	5.0	5.5	5.0	5.7
10	Payments to own municipal enterprises	4.8	0.3	0.5	0.1	0.1	0.4	0.4	—
11	Other expenditure	3.0	1.3	1.8	4.7	4.2	4.4	6.1	15.5
12	Total net general expenditure after deduction of grants-in-aid	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 13. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ³
		thousands of dollars				
1	Fiscal year ended March 31, 1962 .....	...	2,524	17,502	9,745	150,029
2	Fiscal year ended March 31, 1961 .....	...	2,346	16,425	9,360	98,355
3	Fiscal year ended March 31, 1960 .....	...	1,706	14,748	8,717	80,186

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Financial Statistics of Provincial Governments — Revenue and Expenditure" (actual)—Catalogue No. 68—207".

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1961

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
85.8	79.8	81.1	68.6	75.2	75.7	47.1	64.1	75.7	1
—	¹	—	—	—	0.6	—	—	0.6	2
¹	6.2	¹	4.2	2.1	2.5	—	0.2	2.5	3
—	0.5	0.7	—	—	4.8	—	—	4.8	4
—	—	1.1	—	—	0.3	—	1.3	0.3	5
—	—	0.1	—	—	0.1	—	—	0.1	6
—	0.1	0.8	—	—	0.5	—	—	0.5	7
85.8	86.6	83.8	72.8	77.3	84.5	47.1	65.6	84.5	8
1.0	1.7	2.1	2.1	3.8	1.5	7.8	2.1	1.5	9
0.9	1.6	1.4	1.0	1.6	1.2	0.9	0.6	1.2	10
0.2	1.1	4.5	6.0	1.8	1.4	2.6	1.2	1.4	11
0.7	1.4	2.0	0.4	0.4	0.6	—	—	0.6	12
1.9	1.7	1.0	1.2	1.2	1.8	8.8	10.1	1.8	13
4.7	2.8	0.1	9.0	6.3	4.0	29.3	18.8	4.0	14
4.8	3.1	5.1	7.5	7.6	5.0	3.5	1.6	5.0	15
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	16

¹ See footnote 3, Table 9, for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1961

Ont.		Man.		Sask.	Alta.		B.C.	Sub-total	Yukon	N.W.T.	Total	No.
1960 ^f	1961	1960 ^f	1961		1960 ^f	1961						
6.5	6.1	5.6	5.3	6.0	4.8	6.2	5.6	6.6	16.6	18.3	6.6	1
11.0	11.9	11.1	8.7	7.5	10.0	11.4	14.5	11.4	19.3	7.6	11.4	2
20.3	17.5	21.9	18.6	19.2	18.9	20.5	11.1	15.2	39.6	10.0	15.2	3
9.1	11.4	4.8	4.5	5.8	4.9	6.9	11.6	7.9	12.4	8.8	7.9	4
3.4	3.1	2.4	1.4	5.4	4.8	7.4	1.3	2.9	—	2.9	2.9	5
2.7	2.6	1.4	1.2	1.1	1.1	1.4	2.3	1.8	—	2.2	1.8	6
35.1	35.9	42.9	50.0	42.5	40.4	31.3	37.2	39.0	—	37.1	39.0	7
3.9	4.0	3.2	3.3	5.2	3.6	4.4	6.8	3.8	4.7	3.4	3.8	8
3.9	4.2	2.5	2.3	3.1	4.2	4.4	6.5	4.7	4.5	2.2	4.7	9
1.2	1.1	1.1	1.1	1.5	1.5	1.6	1.0	0.9	—	4.1	0.9	10
2.9	2.2	3.1	3.6	2.7	5.8	4.5	2.1	5.8	2.9	3.4	5.8	11
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12

TABLE 13. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
191,612	26,274	32,750	60,878	60,254	551,568	—	315	551,883	1
161,773	24,049	28,793	56,322	56,491	453,914	—	195	454,109	2
148,368	23,744	24,614	51,346	50,751	404,180	—	74	404,254	3

² Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended March 31, 1962, 15,813; 1961, 15,504; 1960, 13,136.³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Current revenue assembled from provincial government reports on municipal statistics	7,158	...	51,870	45,687
	To arrive at "gross current revenue":				
	Add:				
	Local authorities not included in current revenue:				
2	Taxes levied by school authorities	202 ¹		—	395 ²
3	Other	—		—	—
4	Revenue deducted from expenditure	2		—	—
5	Other revenue	306 ³		218 ⁴	—
	Deduct:				
6	Interfund eliminations	—		—	—
7	Intermunicipal transfers	—		1,581	2,073
8	Debtenture debt charges recoverable	65		—	—
9	Utility revenue included in current revenue	409		—	135
10	Grants, etc. received for school purposes	—		573	—
11	Taxes paid on municipally-owned property	—		—	—
12	Other	132 ⁵		—	—
13	Gross current revenue (per Table 3, item 19)	7,062	3,544¹⁰	49,934	43,874
	To arrive at "net general revenue":				
	Deduct:				
	Inter-government transfers:				
14	Provincial grants-in-aid (ordinary)	395	8	4,212	3,172
15	Net general revenue (Table 9, item 17)	6,667	3,536	45,722	40,702

¹ Corner Brook, Deer Lake and Lewisporte local school tax authorities.

² Estimate of school taxation levy for Restigouche county.

³ Montreal Metropolitan Corporation.

⁴ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.

⁵ Special assessments and miscellaneous items.

⁶ Recoveries of debt charges from recreation and community centres, hospitals, etc.

TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Current expenditure assembled from provincial government reports on municipal statistics	7,151	...	52,512	45,838
	To arrive at "gross current expenditure":				
	Add:				
	Local authorities not included in current expenditure:				
2	Local school authorities	202 ¹		—	395 ²
3	Other	—		—	—
4	Debtenture debt charges not included in current expenditure	231		209 ⁴	39
5	Revenue deducted from expenditure	—		—	—
6	Other	75 ⁶		63	—
	Deduct:				
7	Interfund eliminations	—		—	—
8	Intermunicipal transfers	—		1,581	2,073
9	Contra to debtenture debt charges recoverable	65		—	—
10	Utility expenditure included in current expenditure	409		—	135
11	Grants, etc., to local school authorities	—		573	—
12	Taxes paid on municipally-owned property	—		—	—
13	Duplication of expenditure on municipal homes and recreation and community centres	—		—	—
14	Other	—		—	—
15	Gross current expenditure (per Table 5, item 17)	7,185	3,499⁹	50,630	44,064
	To arrive at "net general expenditure":				
	Add:				
16	Gross capital expenditures, excluding public utilities (per Table 8 item 10)	3,348	3,431	15,102	9,739
	Deduct:				
	Inter-government transfers:				
17	Contra to provincial grants-in-aid (item 14, Table 14)	395	8	4,212	3,172
18	Provincial grants-in-aid (Capital)	138	186	669	1,706
19	Federal grants-in-aid (Capital)	101	—	—	—
20	Contributions to general capital and loan fund (capital expenditures out of revenue item 14, Table 5)	1,082	57	795	339
21	Debt retirement	317	323	5,148	4,060
22	Net general expenditure (Table 10, item 12)	8,500	6,356	54,908	44,526

¹ Corner Brook, Deer Lake and Lewisporte local school tax authorities.

² Estimate of school taxation levy for Restigouche County.

³ Montreal Metropolitan Corporation.

⁴ Recreation and community centres and hospitals, etc.

⁵ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
283,744	919,550	...	113,508	179,895	181,347	...	...	...	...	1
169,542	1,382		—	90	14,234	..			..	2
11,868 ¹	—		—	—	5,983 ⁴	..			..	3
—	38		—	—	202	..			..	4
—	—		891 ⁷	1,096	—	..			..	5
—	—		—	—	—	..			..	6
11,783	34,548		1	—	2,322	..			..	7
—	41,900		—	—	—	..			..	8
—	—		—	—	672	..			..	9
—	—		—	—	—	..			..	10
1,582 ⁹	6,872 ⁹		182	—	—	..			..	11
—	—		453 ⁹	—	52	..			..	12
451,789	837,650	95,796 ¹⁰	113,763	181,081	198,720	1,983,213	549 ¹⁰	598 ¹⁰	1,984,360	13
13,690	88,835 ¹¹	5,653	11,305	11,141	21,849	160,260	86	83	160,429	14
438,099	748,815	90,143	102,458	169,940	176,871	1,822,953	463	515	1,823,931	15

⁷ Frontage taxes.⁸ Tax abatements.⁹ Surplus of previous years transferred and sundry adjustments.¹⁰ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.¹¹ Includes 410 from federal government.**TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1961**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
294,887	912,881	...	111,822	177,182	181,615	...	...	...	...	1
169,542	1,382		—	90	14,234	..			..	2
14,422 ³	—		—	—	2,104	..			..	3
—	—		—	—	3,904 ⁵	..			..	4
—	38		891	—	202	..			..	5
—	—		—	1,096	—	..			..	6
—	—		—	—	—	..			..	7
11,783	34,548		1	—	2,322	..			..	8
—	41,900		—	—	—	..			..	9
—	—		—	—	672	..			..	10
—	—		—	—	—	..			..	11
—	—		182	—	—	..			..	12
—	—		405 ⁴	—	—	..			..	13
—	4,659 ⁷		—	—	—	..			..	14
467,068	833,194	94,130 ⁹	112,125	178,368	199,065	1,989,328	510 ⁹	571 ⁹	1,990,409	15
204,148	335,559	55,078	30,873	72,278	59,056	788,612	157	..	788,769	16
13,690	88,835	5,653	11,305	11,141	21,849	160,260	86	83	160,429	17
27,348	19,315	35	4,347	14,114	2,787	70,645	—	—	70,645	18
140	2,929	—	93	345	66	3,674	—	—	3,674	19
17,727	20,035	2,973	3,010	6,279	7,299	59,596	156	51	59,803	20
77,011	81,821	7,661	4,920	20,501	13,287	215,049	21	27	215,097	21
535,300	955,818	132,886	119,323	198,266	212,833	2,268,716	404	410	2,269,530	22

⁶ Discounts.⁷ Miscellaneous adjustments.⁸ Duplication of social welfare expenditure.⁹ Compiled by Dominion Bureau of Statistics.

TABLE 16. Consolidated Assets,¹ 1961, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash	1,654	871	3,451	3,647	81,469
2	Investments	138	1,429	9,631	11,416	23,482
	Accounts receivable:					
3	Sundry (gross)	1,199	115	6,525	2,424	70,367
4	Due from provincial governments	850	35	3,029	1,328	8,424
5	Due from federal government	357	1	842	1,039	1,739
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	1,533	730	12,111	10,651	63,269
8	Property acquired for taxes (gross)	—	—	309	126	1,381
9	General fixed assets (gross)	35,892	21,975	221,655	168,424	2,548,706
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	5
12	Due from trust funds	16	—	2	77	—
13	Other assets	1,439	117	2,615	2,574	96,231
14	Total assets	43,078	25,273	260,170	201,706	2,895,073
15	Deficits and/or extraordinary expenses capitalized	825	187	6,266	2,467	143,511
16	Totals	43,903	25,460	266,436	204,173	3,038,584

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, page 10.TABLE 17. Consolidated Liabilities,¹ 1961, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Bank overdrafts and temporary loans	1,411	2,111	18,570	9,707	139,133
	Accounts payable:					
2	Sundry	2,133	275	3,181	3,259	56,922
3	Due to provincial governments	82	—	654	—	19,400
4	Due to federal government	7	—	9	962	55
5	Due to special districts	—	—	—	3	—
6	Debenture debt (gross)	18,615	9,351	96,460	93,138	1,536,032 ⁵
	Other long-term indebtedness:					
7	Due to province ⁷	1,002	92	2,731	—	—
8	Due to federal government enterprises	24	—	—	4	—
9	Other	1,933	75	890	552	10,954
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	449
12	Due to trust funds	82	—	83	29	4,034
13	Other liabilities	468	11	3,133	2,860	33,090
14	Total liabilities	25,757	11,915	125,711	110,514	1,800,069
15	Surplus (including reserves and investment in capital assets)	18,146	13,545	140,725	93,659	1,238,515
16	Totals	43,903	25,460	266,436	204,173	3,038,584

¹ Interfund balances, intermunicipal accounts payable eliminated.² See text, page 10.³ Includes 1960 figures for Yellowknife.⁴ Includes treasury bills 667.

TABLE 16. Consolidated Assets,¹ 1961, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ³	Total	No.
thousands of dollars									
29,777	35,998	23,415	30,070	14,783	225,135	41	45	225,221	1
76,472	33,317	26,582	22,087	84,800	289,354	—	—	289,354	2
45,723	8,517	11,645	19,513	4,221	170,249	43	112	170,404	3
48,632	15,489	6,741	6,427	5,454	96,409	12 ⁴	61 ⁴	96,482	4
7,223	331	420	335	729	13,016	47	14	13,077	5
—	—	15	—	57	72	—	—	72	6
70,161	13,612	21,171	22,961	7,529	223,728	72	78	223,878	7
3,041	3,187	4,609	7,337	2,570	22,560	1	2	22,563	8
2,309,883	376,668	432,722	857,572	668,743	7,642,240	1,274	3,247	7,646,761	9
1,957	—	103	—	50	2,110	—	—	2,110	10
11,901	—	—	—	—	11,906	—	—	11,906	11
—	191	97	—	23	406	—	—	406	12
66,653	12,117	8,277	24,362	11,260	225,645	5	32	225,682	13
2,671,423	499,427	535,797	990,664	800,219	8,922,830	1,495	3,591	8,927,916	14
40,803	1,163	32	1,717	12,300	209,271	—	—	209,271	15
2,712,226	500,590	535,829	992,381	812,519	9,132,101	1,495	3,591	9,137,187	16

³ Includes 1960 figures for Yellowknife.⁴ Territorial government.TABLE 17. Consolidated Liabilities,¹ 1961, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ³	Total	No.
thousands of dollars									
83,083	27,404	7,373	8,970	9,027	306,789	11	—	306,800	1
65,069	9,178	9,534	18,174	8,728	176,453	4	17	176,474	2
299	224	2,103	1,355 ⁴	381	24,498	2	—	24,500	3
532	82	297	15	462	2,421	37	—	2,458	4
—	—	251	20	4	278	—	—	278	5
1,701,647	180,749	160,693	455,805	479,699 ⁴	4,732,189	955	212	4,733,356	6
38,980	122	117	257	16	43,317	36	—	43,353	7
—	16	—	332	1,125	1,501	—	—	1,501	8
936	17	—	391	4,608 ⁸	20,356	—	—	20,356	9
11,114	—	—	—	329	11,443	—	74	11,517	10
14,906	—	—	—	—	15,355	—	—	15,355	11
—	389	357	3,815	1,799	10,588	—	—	10,588	12
30,567	8,278	6,790	22,914	9,211	117,322	64	—	117,386	13
1,947,133	226,459	187,515	512,048	515,389	5,462,510	1,109	303	5,463,922	14
765,093	274,131	348,314	480,333	297,130	3,669,591	386	3,288	3,673,265	15
2,712,226	500,590	535,829	992,381	812,519	9,132,101	1,495	3,591	9,137,187	16

¹ Includes \$57,529,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.² Includes 657 short-term capital borrowings.³ Includes: Ontario — 35,563 Ont. Water Resources Comm.; Manitoba — 3 Man. Hydro-Electric.⁴ Includes 308 for Improvement Districts guaranteed by the Province.

TABLE 18. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Total liabilities reported for municipalities by Provincial Governments	46,533	...	249,894	210,419
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—	—	—	123
3	Municipal enterprises	774	—	19,843	4,937
4	Special municipal activities (see commentary on assets and liabilities)....	—	—	—	—
5	Substitution from city reports	344	—	11,591 ²	—
6	Other	130 ³	—	—	3,258 ⁴
	Deductions:				
7	Intermunicipal eliminations	—	—	243	1,605
8	Interfund eliminations	3,867	—	14,649	12,959
9	Trust funds	11	—	—	—
10	Revenue fund liabilities of hospitals	—	—	—	—
11	Duplication of debt	—	—	—	—
12	Surplus, reserves and investment in capital assets	18,146	—	140,725	93,659
13	Total consolidated liabilities (per Table 17, item 14)	25,757	11,915⁵	125,711	110,514
14	Sinking funds	129	1,669	4,037	7,932
15	Adjustment re; elimination of utility debt	3,490	136	2,647	1,929
16	Total direct debt (per Table 22, Item 10)	22,138	10,110	119,027	100,653

¹ Debenture debt Montreal Transportation Commission.² City of Halifax.³ Sinking fund — Cities of St.John's and Corner Brook.⁴ Added from city reports.⁵ Adjusting deficits netted against surplus.**TABLE 19. Analysis of Debenture Debt, 1961, by Purpose, by Provinces**

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
thousands of dollars													
1	General, drainage and local improvements	7,217	4,477	1,311	4,650	33,157 ²	3,258	34,944	7,101	622,217		464,424	227,860
2	Schools .....	...	...	736	1,311	43,288	2,257	29,746	3,194	393,251	—	370,527	162,906
3	Sub-totals	7,217	4,477	2,047	5,961	76,445	5,515	64,690	10,295	393,251	—	834,951	390,766
	Utilities and other municipal enterprises:									622,217		123,655 ⁴	123,655 ⁴
4	Water supply systems	6,016	833	704	412	12,089	1,695	8,405 ⁵	4,491 ⁵	...	..	102,792	58,793
5	Electric light and power..	72	—	221	6	502	44	2,186	1,103	..	..	56,524	24,992
6	Gas supply systems .....	...	...	—	—	...	...	—	—	..	..	2,016	—
7	Transit systems .....	—	—	—	—	...	...	—	—	..	57,529	66,498	14,053
8	Telephone systems .....	—	—	—	—	...	...	—	—	..	..	5,153	—
9	Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—
10	Ferries	—	—	—	—	163	—	—	—	..	..	—	—
11	Airports	—	—	—	—	7	—	643	162	..	..	27	—
12	Housing	—	—	—	—	..	—	997	45	..	..	8,694	2,914
13	Parking authorities .....	—	—	—	—	—	—	—	—	..	..	1,701	8,116
14	Other	—	—	—	—	—	—	121	—	..	..	2	—
15	Sub-totals	6,088	833	925	418	12,761	1,739	12,352	5,801	...	57,529	243,407	108,868
										374,443			
16	Unclassified	—	—	—	—	—	—	—	—	52,013	136,579	—	—
17	Total debenture debt ..	13,305	5,310	2,972	6,379	89,206	7,254	77,042	16,096	445,264	94,108	1,078,358	499,634
										996,660		123,655 ⁴	

¹ Includes 1960 figures for Yellowknife.² Includes some housing.³ Guaranteed debenture debt of Improvement Districts.⁴ Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,021,332	2,949,324	...	385,639	746,637	616,063	1
971,077	123,655		186,438	259,051	135,554	2
57,529 ¹	—		—	—	—	3
123,960	—		1,243	19,182	116,967	4
—	—		—	—	—	5
11,240	4,422 ⁴		32 ⁵	—	9,176 ⁴	6
67,282	93,265		11,480	3,396	6,914	7
79,271	271,910		14,908	29,093	53,423	8
—	—		776	—	—	9
—	—		—	—	—	10
—	—		10,359 ⁷	—	4,904	11
1,238,516	765,093		348,314	480,333	297,130	12
1,800,069	1,947,133	226,459 ⁸	187,515	512,048	515,389	13
14,501	62,380	15,915	9,685	3,020	47,897	14
15,315	3,520	20,195	9	+ 2,878	+ 3,413	15
1,770,253	1,881,233	190,349	177,830	511,906	470,905	16

⁶ Guaranteed debt of Improvement Districts.⁷ Included in both municipal and educational reports.⁸ Compiled by Dominion Bureau of Statistics.⁹ Not separable.

TABLE 19. Analysis of Debenture Debt, 1961, by Purpose, by Provinces

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T. ¹		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
32,555	22,609	30,570 8,454	34,950	208,045 19,183	4,450	102,441 8,868 ³	114,112	1,996,853	414	—	212	—	1,997,479	1
11,358 46,636	4,300	7,694 33,305	3,790	13,889 110,923	—	145,861	8,467	1,517,094	—	—	—	—	1,517,094	2
43,913 46,636	26,909	38,264 41,759	38,740	221,934 130,106	4,450	248,302 8,868 ³	122,579	3,513,947	414	—	212	—	3,514,573	3
19,152	11,550	25,808	8,178	50,070	1,750	72,199	25,125	..	541	—	—	—	..	4
7,929	18,810	2,566	4,651	26,823	1,050	1,722	95	..	—	—	—	—	..	5
—	—	—	—	207	—	—	—	..	—	—	—	—	..	6
4,936	—	397	330	3,178	—	—	—	..	—	—	—	—	..	7
—	—	—	—	14,337	1,900	434	—	..	—	—	—	—	..	8
914	—	—	—	—	—	—	—	..	—	—	—	—	..	9
—	—	—	—	—	—	—	—	..	—	—	—	—	..	10
—	—	—	—	—	—	4	288	..	—	—	—	—	..	11
—	—	—	—	—	—	—	—	..	—	—	—	—	..	12
—	—	—	—	—	—	—	—	..	—	—	—	—	..	13
—	—	—	—	—	—	33	50	..	—	—	—	—	..	14
32,931	30,360	28,771	13,159	94,615	4,700	74,392	25,558	1,129,650	541	—	—	—	1,130,191	15
—	—	—	—	—	—	—	—	88,592	—	—	—	—	88,592	16
76,844 46,636	57,269	67,035 41,759	51,899	316,549 130,106	9,150	322,694 8,868 ³	148,137	4,732,189	955 ⁶	—	212	—	4,733,356	17

³ Includes some sanitation: also electric light for city of Moncton.⁶ Whitehorse only.

TABLE 20. Analysis of Debenture Debt by Place of Payment, 1961, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only	15,958	9,351	90,217	87,233	274,492
2	London (England) only	—	—	—	—	3,155
3	London (England) and Canada	—	—	—	—	2,583
4	New York only	2,657	—	3,448	5,538	292,278
5	New York and Canada	—	—	2,795	367	21,795
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Unclassified	—	—	—	—	937,229 ¹
9	Totals	18,615	9,351	96,460	93,138	1,536,032

¹ Includes 1960 figures for Yellowknife.

TABLE 21. Analysis of Debenture Debt Charges, 1961, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
General, drainage and local improvements:						
1	Interest	497	223	1,635	1,788	21,479
2	Serial principal	193	95	2,658	2,185	39,995 ¹
3	Sinking fund requirements	124	145	92	232	..
4	Totals (table 5, item 9)	814	463	4,385	4,205	61,474
Schools:						
5	Interest .....	...	98	1,959	1,446	19,920
6	Serial principal .....	...	25	2,322	1,485	37,016
7	Sinking fund requirements .....	...	41	76	36	—
Utilities and other municipal enterprises: ⁶						
8	Interest	312	64	571	626	13,497
9	Serial principal	142	30	525	365	19,314 ²
10	Sinking fund requirements	25	22	48	98	..
11	Totals (items 4 to 10)	1,293	743	9,886	8,261	151,221

¹ Includes 1960 figures for Yellowknife.² Includes sinking fund requirements.³ Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.

TABLE 22. Direct and Indirect Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Direct debt						
1	Debenture debt	18,615	9,351	96,460	93,138	1,536,032 ¹
2	Deduct sinking funds	129	1,669	4,037	7,932	14,501
3	Item 1 less item 2	18,486	7,682	92,423	85,206	1,521,531
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	18,486	7,682	92,423	85,206	1,521,531
6	Temporary loans and overdrafts	500	1,960	16,924	7,258	132,235
Accounts and other payables:						
7	Trust funds and other deposits	60	—	83	29	4,034
8	Other	2,879	466	6,712	5,550	82,197
9	Other liabilities	213	2	2,885	2,610	30,256
10	Total direct debt less sinking funds	22,138	10,110	119,027	100,653	1,770,253
Indirect debt						
11	Guaranteed bonds or debentures	—	—	1,380	4,683	—
12	Deduct sinking funds	—	—	297	—	—
13	Item 11 less item 12	—	—	1,083	4,683	—
14	Guaranteed bank loans	—	—	—	75	—
15	Total indirect debt less sinking funds	—	—	1,083	4,758	—
16	Total direct and indirect debt less sinking funds	22,138	10,110	120,110	105,411	1,770,253

¹ Includes 1960 figures for Yellowknife.

TABLE 20. Analysis of Debenture Debt by Place of Payment, 1961, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,366,881	165,349	136,795	427,224	146,394	2,719,894	955	212	2,721,061	1
—	—	—	—	2,061	5,216	—	—	5,216	2
488	—	259	—	1,324	4,654	—	—	4,654	3
334,226	13,500	23,639	26,930	74,441	776,657	—	—	776,657	4
—	—	—	1,651	10,897	37,505	—	—	37,505	5
52	1,900	—	—	5,201	7,153	—	—	7,153	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	239,381	1,176,610	—	—	1,176,610	8
1,701,647	180,749	160,693	455,805	479,699	4,732,189	955	212	4,733,356	9

¹ Would be largely "Canada, only".

TABLE 21. Analysis of Debenture Debt Charges, 1961, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
26,086	2,424	2,630	8,340	13,168	78,270	18	9	78,297	1
43,253 ²	3,375	1,519	12,279	12,699 ³	121,934 ²	21	27	121,982	2
..	1,215	1,082	205	588	..	—	—	..	3
69,339	7,014	5,231	20,824	26,455	200,204	39	36	200,279	4
25,258	2,891	2,864	5,345	..	..	—	—	..	5
38,568 ³	3,071 ²	2,205	8,017 ⁴	..	..	—	—	..	6
..	..	114	..	..	..	—	—	..	7
14,792	2,873	2,184	4,036	2,320	41,275	23	—	41,298	8
18,133 ²	1,811	1,270	4,450	2,305 ⁴	50,032 ²	17	—	50,049	9
..	890	510	94	..	..	—	—	..	10
166,090	18,550	14,378	42,766	31,080	444,268	79	36	444,383	11

⁴ Includes sinking fund requirements.⁵ Includes some sinking fund requirements.⁶ See text page 8.

TABLE 22. Direct and Indirect Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1961

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,701,647	180,749	160,693	455,805	479,699	4,732,189	955	212	4,733,356	1
62,380	15,915	9,685	3,020	47,897	167,165	—	—	167,165	2
1,639,267	164,834	151,008	452,785	431,802	4,565,024	955	212	4,566,191	3
—	—	—	667	—	667	—	—	667	4
1,639,267	164,834	151,008	453,452	431,802	4,565,691	955	212	4,566,858	5
82,724	10,873	7,373	8,865	8,734	277,446	11	—	277,457	6
—	289	357	3,815	1,799	10,466	—	—	10,466	7
131,381	8,016	12,302	25,125	20,235	294,863	79	91	295,033	8
27,861	6,337	6,790	20,649	8,335	105,938	64	—	106,002	9
1,881,233	190,349	177,830	511,906	470,905	5,254,404	1,109	303	5,255,816	10
4,149	2,712	—	—	—	12,924	—	—	12,924	11
—	—	—	—	—	297	—	—	297	12
4,149	2,712	—	—	—	12,627	—	—	12,627	13
—	—	—	11	—	86	—	—	86	14
4,149	2,712	—	11	—	12,713	—	—	12,713	15
1,885,382	193,061	177,830	511,917	470,905	5,267,117	1,109	303	5,268,529	16

¹ Includes 57,529 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 23. Trust and Agency Funds¹, 1961, by Provinces

	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total
thousands of dollars														
Assets														
Cash	46	13	16	166	..	..	769	1,348	240	827	..	—	—	..
Investments	3	262	5,701	4,094	..	..	25,095	8,097	34,418	1,750	..	—	—	..
Due from other funds	82	—	83	29	..	..	389	357	3,816	1,799	..	—	—	..
Other assets	41	—	93	247	..	..	364	2,206	914	802	..	—	—	..
Total assets	172	275	5,893	4,536	..	..	26,617	12,008	39,388	5,178	..	—	—	..
Liabilities														
Accounts payable	—	—	—	1	..	..	460	74	291	—	..	—	—	..
Due to other funds	16	—	2	77	..	..	165	97	—	23	..	—	—	..
Other liabilities .....	—	—	—	—	..	..	189	68	907	—	..	—	—	..
Trust and agency fund balances	156	275	5,891	4,458	..	..	25,803	11,769	38,190	5,155	..	—	—	..
Total liabilities	172	275	5,893	4,536	..	..	26,617	12,008	39,388	5,178	..	—	—	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 16 and 17, and are presented here for additional information only. See commentary, page 11.

² Cities of St. John's and Corner Brook; information for other municipalities is not available.

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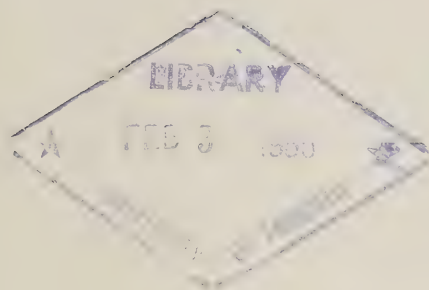
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FINANCIAL STATISTICS OF
MUNICIPAL GOVERNMENTS
1962

Revenue and Expenditure
Assets and Liabilities

Actual



DOMINION BUREAU OF STATISTICS

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Public Finance and Transportation Division
Government Finance Section

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63-202	The Control and Sale of Alcoholic Beverages in Canada Revenue of provincial and federal governments, sales by liquor authorities by value and by volume; production, warehousing, imports and exports; assets and liabilities of provincial government liquor commissions50

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- P preliminary figures.
- r revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

INTRODUCTION

This annual report provides a summary of the financial position and revenue and expenditure of local governments in Canada grouped by province.

In order to provide a better framework in which to study municipal financial statistics, the following

description of the functions and responsibilities of municipal governments and of the various types of municipal organizations in each province is again provided. Material similar to that included below, in respect of municipal organization, is provided annually in the Canada Year Book.

MUNICIPAL GOVERNMENT

The British North America Act of 1867 placed municipal government in Canada under the control of the provincial legislatures. The powers and responsibilities of municipalities are those delegated to them by statutes passed by their respective provincial legislatures. Some of these statutes apply to all municipalities within a province, some to a certain type or group and many to one municipality only. The types of municipal organization in existence, and the nature of the municipal services provided, vary greatly from region to region and are adjusted from time to time to meet changing needs and conditions. In very general terms, municipalities have the power to raise revenue locally and to borrow, and have the responsibility of providing local government services.

In addition to the well-known types of organized municipalities—cities, towns, villages, counties, etc.—there are various other forms of local government organization. Certain municipal government bodies encompass a number of municipalities or parts of municipalities. For example, special district authorities (greater water and sewerage districts, drainage and irrigation districts and health units) may provide services to a number of municipalities. Similarly, metropolitan government authorities provide certain services to a number of area municipalities. In some provinces, the more sparsely settled areas do not have organized municipalities. Instead, they are divided into local improvement districts, local government districts or special areas in which the local government services are administered by officials appointed by the provincial Departments of Municipal Affairs.

The major local revenue source available to municipalities is the taxation of real property. It is supplemented in varying degrees by taxation of personal property, business, persons (poll taxes) and tenants. In two provinces municipalities may levy an amusement tax; in three they may impose sales taxes on specific commodities. Miscellaneous general revenue is derived from licences, permits, rents, concessions, franchises and fines. A great many municipalities operate utilities for the provision of water and, in many instances, electricity, gas, transportation, telephone and other services. These sometimes provide surplus funds that may become available to help pay for other municipal services. On the other hand, expenditures of municipalities often include provision for the deficits of their utilities and enterprises.

In differing degrees and with varying provincial assistance, municipalities are responsible for the following services: protection to persons and property through police and fire forces, courts and local gaols, and inspection services; roads and streets; sanitation; certain health and welfare services; and some recreation and other community services. In most provinces, municipalities are responsible for levying and collecting local education taxes on property on behalf of the local schools, and often for borrowing capital funds for school construction. Local administrative responsibility for education lies with boards of trustees separate from the councils that govern municipalities (except Alberta; see page 7).

All provinces give some form of financial assistance to their municipalities. This may be in the form of monetary grants, such as unconditional subsidies which may be spent as the municipalities see fit, or grants-in-aid of specific services which are the municipal responsibility. The provinces may also make loans to municipalities for capital purposes or guarantee the bonds issued by the municipalities. Other forms of indirect assistance are the resumption by the provincial governments of responsibilities formerly delegated to the municipalities and the extension of municipal taxing privileges into what were formerly considered to be provincial revenue fields. The provinces also provide various technical and consultative services to their municipalities.

The following paragraphs describe municipal organization in each province and the territories as at Jan. 1, 1962.

Newfoundland—The Province of Newfoundland has two cities—St. John's and Corner Brook. A number of the province's many settlements have been organized into 39 towns, five rural districts, three local improvement districts and 43 local government communities. The towns, rural districts and local improvement districts operate under the Local Government Act; towns and rural districts have elected councils and local improvement districts have appointed trustees. Local government communities established under the Community Councils Act in the smaller settlements have limited powers and functions. There are no rural municipalities in the usual sense. Only about one fifth of 1 p.c. of the total area is municipally organized. Municipalities are supervised by the Department of Municipal Affairs and Supply.

Prince Edward Island—In this island province, one city and seven towns have been incorporated under special Acts and 17 villages have been established under the Village Services Act. There is no municipal organization for the remainder of the province although it is divided into school sections which have elected school boards.

Nova Scotia—Municipal organization in Nova Scotia covers the whole of the province. The three cities operate under special charters and special legislation. Thirty-nine towns operate under the Town Incorporation Act but there are no municipalities incorporated as villages. Cities and towns are independent of counties. The rural area is divided into 18 counties which in themselves do not represent units of local government. However, 12 of these counties each comprise one municipality and the other six each comprise two municipalities, making a total of 24 rural municipalities. Supervision of municipalities is exercised through the Department of Municipal Affairs.

New Brunswick—This province is divided into 15 counties which are incorporated municipalities and have direct powers of local self-government as rural municipalities, although certain of their powers often apply in both rural and urban municipalities. The six cities have special charters and the 21 towns operate under the Towns Incorporation Act. There is also one village. There are 57 local improvement districts within the counties but outside the cities, towns and villages; these have been incorporated for the provision of limited municipal services. The Department of Municipal Affairs exercises supervision.

Quebec—Municipal divisions in Quebec embrace the more thickly settled areas comprising about one third of the province and the remainder is governed by the province as "territories". The organized area is divided into 74 county municipalities which are divided again into local municipalities and designated as village, township or parish municipalities or simply as municipalities. The counties as such have no direct powers of taxation. Funds to finance the services falling within their jurisdiction are provided by the municipalities forming part thereof. Parts of some counties are not yet organized into incorporated units of local government, being in outlying areas and having little or no population. There are 334 villages and 1,114 townships and parishes. A small number of these are independent of the counties in which they are located. The Municipal Code governs local municipalities and the 56 cities and 171 towns have special Acts. The supervision of and assistance to municipalities is through the Department of Municipal Affairs and the Quebec Municipal Commission. Municipal statistics are gathered by the Quebec Bureau of Statistics.

Because of the assumption by the province, on April 1, 1961, of the Montreal Metropolitan Boulevard, both as to construction cost and maintenance, as a provincial highway, and the ability of the area

municipalities to fulfil their own obligations, the active functions of the Montreal Metropolitan Corporation are now considerably decreased. It continues to service borrowings already contracted and to apportion costs incurred in the area municipalities for streets constructed on each side of the Boulevard.

The County of Laval was replaced in March 1959 by the Interurban Corporation of Île-Jésus in order to facilitate solution of inter-municipal problems on the island.

Ontario—Slightly more than one tenth of the area of Ontario is municipally organized and the remainder is governed entirely by the provincial government. The older settled section of the province is divided into 43 counties, five of which are united with others for administrative purposes. Each county, although it is an incorporated municipality, is comprised of the towns, villages and townships situated within its borders and these provide its revenue. There are 7 separated towns in Southern Ontario which are independent of the counties for administrative purposes other than certain road expenditures. There are 30 cities, 158 towns, 158 villages, 574 townships and 20 improvement districts in the province. Some of each are located in the northern districts which are not organized into counties. Supervisory control of municipalities is exercised by the Department of Municipal Affairs and the Ontario Municipal Board under the Municipal Act and other Acts governing aspects of municipal government.

The Municipality of Metropolitan Toronto encompasses one city, four towns, three villages and five townships. It has been in existence since Jan. 1, 1954. The Metropolitan Council is composed of the mayor, two senior controllers and the senior alderman of each of the nine wards of the City of Toronto and the head of the council of each of the 12 suburban municipalities. The chairman of the council is elected by the councillors and need not be a councillor. The council has jurisdiction over assessments, water works, sewerage works, metropolitan road systems, transit, municipal housing developments, community planning, parks and recreation areas, the Court House and certain health and welfare services. It also controls a unified metropolitan police force and a metropolitan licensing commission. The expenditures are financed by a levy apportioned among the area municipalities. All borrowing of the area municipalities for capital purposes is done by the Municipality of Metropolitan Toronto.

Manitoba—Manitoba has eight cities, which derive their powers from special Acts and do not come under the supervision of the Department of Municipal Affairs. The Department supervises the 34 towns, 37 villages and 111 rural municipalities under the Municipal Act. There are 17 local government districts in settled areas not within municipalities where the province has placed a resident administrator to carry out the functions of a municipal council. These districts are included in these financial statistics. Although they are not "incor-

porated municipalities" they are providing services of a municipal nature to the residents of these areas. The unorganized areas are the direct responsibility of the provincial government.

The Metropolitan Corporation of Greater Winnipeg has been in existence since Nov. 1, 1960. Its council is separate and distinct from those of the 16 area municipalities. The councillors are elected as individuals from ten new districts, each containing approximately the same number of voters. The council has jurisdiction over planning, zoning, land development, assessments, arterial roads, water supply, sewage disposal, transit and other services. It borrows money only for its own undertakings and leaves to its area municipalities the responsibility for welfare, police, fire protection and other services. Its expenditures are financed by a proportion of the business and other taxes levied on industrial or commercial property by the area municipalities and by a uniform levy on the equalized assessment of all taxable real property in the area municipalities.

Saskatchewan—All municipalities in Saskatchewan derive their powers from general Acts that are designated with the name of the type of municipality. There are 11 cities, 114 towns, 365 villages and 296 rural municipalities. The area so organized consists of most of the southern two fifths of the province; the remainder of this portion is administered for local purposes by the province in unincorporated local improvement districts. These statistics include financial data on local improvement districts. The northern three fifths is sparsely populated and without local government, although some municipal services are provided by the province through operation of the Northern Administrative Area. Municipalities are supervised by the Department of Municipal Affairs.

Alberta—The whole province of Alberta is under some type of municipal organization. The province has an Act applying to each type of muni-

cipality and under these Acts the Department of Municipal Affairs supervises the 10 cities, 89 towns, 158 villages, 31 municipal districts and 17 counties. The latter administer schools as well as municipal services. Municipal government for the 51 improvement districts and three special areas is provided by the Department of Municipal Affairs. Finances of the improvement districts and special areas are added to the data on incorporated municipalities in these statistics.

British Columbia—Less than one half of 1 p.c. of the area of British Columbia is organized into municipalities. Additional small areas have sufficient population to require administration of local activities by the provincial government. There are 32 cities, four towns, 59 villages and 30 districts; the latter are chiefly rural municipalities, except for those adjacent to the principal cities of Victoria and Vancouver which are largely urban in character. It should be emphasized, however, that the application of the name "city" is somewhat different from the commonly accepted meaning, in that several of them have populations of fewer than 1,000 and perhaps one half or more would not normally be incorporated as cities in another province. Municipalities are supervised by the Department of Municipal Affairs.

In addition to the above types of municipalities there are also 276 improvement districts. These districts provide certain municipal services such as protection, waterworks, irrigation, etc. For the first time complete financial data has been made available and is included in this report. These improvement districts are under the supervision of the Department of Lands, Forests and Water Resources.

Yukon and Northwest Territories—There are two cities, Whitehorse and Dawson, and one unincorporated town, Mayo, in the Yukon Territory and two municipal districts, Yellowknife and Hay River, in the Northwest Territories, all of which provide some municipal services to their local areas.

COMMENTARY AND EXPLANATORY NOTES

This report provides a summary, by provinces and territories, of the financial position and operation of local governments in Canada.

A uniform presentation of financial data for all provinces is achieved by the use of certain material, in addition to the annual statistical reports of the provinces on their municipalities, which is obtained from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of individual municipalities, from the reports of certain special areas, districts and boards, and by direct correspondence. The content of the principal tables and the relative sources of material are described below.

In theory, municipal finance statistics in provincial reports are based upon the "Municipal Finance Reporting Manual-Financial Statements

Accounting Terminology, General Statistics for Municipal Corporations", which incorporates classifications drawn up by a series of Dominion-Provincial Conferences. This Manual (third edition, 1960) is a revision of similar documents published in 1942 and 1950. It has been made available to all municipal treasurers and auditors. In practice, several provinces now use the 1960 revision, in whole or in part, as a basis for reporting municipal finance statistics. The adoption of this procedure by all provinces would greatly facilitate accurate and uniform presentation of the material embodied in this publication.

The changes in classifications and concepts recommended in the 1960 edition of the Manual are followed in this issue, to the extent possible, by adaptation of the material available from those provinces in which the recommendations of the new

Manual have not yet been applied. For example, the expenditure item "debt charges" does not include charges on debentures issued on behalf of schools, as these are now included in "Education" expenditure; and debenture debt charges recoverable are not included in revenue. These and other changes are described more fully further along in this commentary.

Certain omissions of figures from the tables in this report are due to the fact that relevant information is not made available by the respective provinces.

Statistics of municipalities in the provinces are mostly for the calendar year 1962 except for several cities in Quebec where the fiscal year terminates at the end of April or May, 1963. Information on education is for the calendar year 1962 for all provinces

except Quebec and Prince Edward Island where data for the school fiscal year ending June 30, 1962 has been used.

In addition to the types of municipalities in the municipal organization description above, these statistics, to the extent available, include subsidiary and overlaying units of local government as follows:

Nova Scotia—Special Areas or Districts, Joint Expenditure Boards, Village and Local Commissions.

Saskatchewan—Union Hospital Districts.

British Columbia—The Greater Nanaimo Water District, The Greater Vancouver Water District, The Greater Victoria Water District, The Greater Nanaimo Sewerage and Drainage District, The Greater Vancouver Sewerage and Drainage District.

REVENUES AND EXPENDITURES

I. Gross Current Revenue and Expenditure

Tables 3 and 5 show the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which however are reported in Tables 16 and 17. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school tax levies and the expenditures to school boards and for school debt charges are included.

Recommendations of the new Manual have been followed to the extent of including in expenditures, where possible, the principal repayment of long-term debt other than debentures; also expenditures formerly classified as "Capital expenditures out of revenue" have now been classified as "Contributions to capital and loan fund" in Table 5 and are included by function in Table 8, Gross Capital expenditures for Fixed Assets. (See commentary, page 9, section II).

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received by the school boards directly from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these, which is omitted here, is or should be available through other statistical reports. However a table has been inserted in this report to show provincial government grants paid directly to local schools, (see Table 13).

Prior to 1960, where, as now, debenture debt included debentures issued directly by utilities or by municipalities on their behalf, the relative debenture debt charges were included in expenditures as such and in revenue as debenture debt charges recoverable. This procedure has now been changed, in partial conformity with the new Manual. Debenture debt charges recoverable have been netted against the expenditure item "Debt Charges", so that the latter item now represents debenture and other debt charges for general municipal purposes (including Special Activities). To provide comparability with former series, supplementary data on debenture debt charges of utilities are shown in Table 22.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts although the relative debenture debt is included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by, or on behalf of, school authorities are now included in the expenditure item "education" except for an undetermined amount in respect of school debentures issued by municipalities in British Columbia, which is included in debenture debt charges. To provide comparability with former reports supplementary data on debenture debt charges of schools are shown in Table 22.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland—Included are taxes levied and collected by the Local School Tax Area Authorities in Deer Lake, Gander, Lewisporte and Corner Brook

and distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. Cost of police, health and social welfare services is borne by the provincial government except for minor amounts in some municipalities.

Prince Edward Island—In municipalities where statements of receipts and payments are used, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Nova Scotia—Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally-owned), special area or district charges and joint expenditure boards or committees". School taxation is as reported in the "Annual Report of Municipal Statistics".

New Brunswick—Taxes levied by city and town school boards are as obtained from the Department of Education and an estimate of the levy by local school boards for Restigouche County is added.

Quebec—Municipal revenues and expenditures have been supplemented by school tax revenues, and by investment earnings of the Montreal Metropolitan Corporation.

Ontario—School taxation from the municipal report has been augmented by the "Local Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1962, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba—Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and the general and sanitation divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not published.

Saskatchewan—School taxation is as reported in the municipal report.

Alberta—Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia—School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts for

the fiscal year ended March 31, 1963, representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories—Information has been obtained from the financial statements of the municipal district of Yellowknife. As 1962 statements for Hay River were not available, 1961 information has been used.

The summaries on pages 12 and 13 show comparable figures of gross current revenue and expenditure of municipal governments for the last five years. Data for the years 1958 and 1959 have been adjusted to conform to new procedures introduced in 1960, i.e. debenture debt charges recoverable have been netted against debt charges so that the latter include only those charges on debt incurred for general municipal purposes. Debt charges on debentures issued by or on behalf of school authorities are included in the "education" expenditure figures.

Preliminary and estimated figures of gross current revenue and expenditure for the calendar years 1963 and 1964 respectively may be obtained by reference to the Dominion Bureau of Statistics publication "Financial Statistics of Municipal Governments", Catalogue No. 68-203.

II. Gross Capital Expenditures for Fixed Assets

Table 8 combines capital expenditures out of revenue and capital expenditures out of all capital funds, including reserves. The sources of the figures for each province are set out below.

Newfoundland—Gross expenditure on capital account for all municipalities.

Prince Edward Island—Capital expenditures for Charlottetown, Summerside, Borden, Kensington, Souris and two villages only. Capital expenditures for schools as reported by the Department of Education (public investment survey).

Nova Scotia—Capital expenditures for all municipalities and schools as shown in the annual report of the Department of Municipal Affairs.

New Brunswick—Capital expenditures for all municipalities. Capital costs of schools as shown in the Education Report.

Quebec—Estimate of total capital expenditure according to public investment concepts except for schools which are obtained from the Quebec Bureau of Statistics Report on School Corporations. No estimate, other than for waterworks, was available for capital expenditures of utilities and other municipal enterprises.

Ontario—Municipal capital expenditures based on sample survey of municipalities; outlays from school capital funds as shown in the Department of Education Report. Hospital and utility capital expenditures from information supplied by the Department of Municipal Affairs.

Manitoba—Capital expenditures for municipalities, utilities and schools in accordance with public investment concepts; for hospitals, capital expenditures from city reports.

Saskatchewan—Capital expenditures for all municipalities; capital payments for schools as shown in the Education Report; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta—Capital expenditures for all municipalities and schools as shown in the annual reports of the Departments of Municipal Affairs and Education; municipal borrowings for hospital districts approved by the Local Authorities Board.

British Columbia—Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 91.5% of the school boards in the Province.

Yukon Territory—Capital expenditures as reported.

Northwest Territories—Capital expenditures as reported.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

Tables 16 and 17 represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Until such time as separate financial statements for Special Activities, as defined in the new Manual, are provided by the provincial Departments of Municipal Affairs, and until there are separate publications of financial statistics of municipal utilities, and of schools, by the Dominion Bureau of Statistics, this consolidated presentation

III. Net General Revenue and Expenditure

Tables 9 and 10 show a breakdown, by province, of net general revenue and expenditure of municipalities shown in total in "A Consolidation of Public Finance Statistics", Catalogue No. 68-202. Tables 11 and 12 show the percentage distribution among the more important items of net general revenue and expenditure.

"Other revenue" in Table 9 consists of other contributions, etc. (item 10 of Table 6) and other revenue (item 18 of Table 3). For a summary of the difference between "total gross current revenue", per Table 3 and "net general revenue" per Table 9, see Table 14. For data on the difference between "gross current expenditure", per Table 5 and "net general expenditure", per Table 10 see Table 15. In brief, "net general expenditure" is arrived at by first combining gross current expenditure and gross capital expenditure (excluding public utilities) and then eliminating transfers from current account to capital and loan fund (item 14 of Table 5) and debt retirement (part of items 7, 9 and 10 of Table 5) and by deducting from the relevant functions of expenditure the federal and provincial grants-in-aid which were included in gross current revenue (item 13 of Table 14) and federal and provincial grants-in-aid of capital expenditure, data on which were obtained from various sources.

Grants from other governments in aid of capital expenditures for fixed assets, which were not included in ordinary revenue as reported by the provinces or in other words "Capital Grants", have been deducted from the appropriate items of expenditure. Since this was not done prior to 1961 consideration should be given to this fact in making comparisons therewith.

of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments, but securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

A new table (Table 20) has been added to this report. This table shows changes in gross debenture debt resulting from new issues and retirements during 1962.

Trust and agency funds, (Table 24), include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by the municipalities. The assets and liabilities of these funds are not included in Tables 16 and 17, and this applies also in the case of the provinces of Quebec and Ontario for which information in respect of trust and agency funds was not available.

Newfoundland—The schools are denominational and largely financed by the Province, hence they are not included in these tables.

Prince Edward Island—Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia—Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick—Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as obtained from the Department of Education. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec—Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation.

Ontario—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and at the gross debenture debt of Roman Catholic separate schools, and public schools in unorganized areas.

Manitoba—Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the annual report of the Metropolitan Corporation of Greater Winnipeg, (this report includes Water, Sanitation and Transit Divisions which were formerly the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District, and the Greater Winnipeg Transit Commission) and the Education Report.

Saskatchewan—Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta—General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of Improvement Districts have been included. General fixed assets of schools include the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt issued directly by the school boards of the province.

Yukon Territory—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories—Information has been obtained from the financial statements of the municipal district of Yellowknife. As 1962 statements for Hay River were not available, 1961 information has been used.

DIRECT AND INDIRECT DEBT

Table 23 is a breakdown by province, of the total direct and indirect debt of municipal governments as shown in Table 7 of "A Consolidation of Public Finance Statistics", Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the debt of municipally-owned utilities, other than debenture debt, which is largely issued by municipalities on behalf of utili-

ties is not included in this table. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 17 and total direct debt less sinking funds as shown in Table 23 appears in Table 18, items 13 to 16. "Indirect debt" consists of the direct debt of certain outside authorities, guaranteed as to principal and interest by the municipalities.

December 1, 1964.

Gross Current Revenue
Fiscal Years Ended December 31

Province	1958	1959	1960	1961	1962
millions of dollars					
Newfoundland	5.6	6.0	6.5	7.1	7.8
Prince Edward Island	2.6	2.8	3.1	3.5	3.8
Nova Scotia	37.4	40.6	46.1	49.9	55.1
New Brunswick	33.6	36.5	40.9	43.9	48.2
Quebec	331.0	387.4	424.7	451.8	459.6
Ontario	625.6	706.4	780.7	837.7	904.4
Manitoba	73.2	77.9	85.0	95.8	103.6
Saskatchewan	90.9	96.4	108.2	113.8	119.5
Alberta	134.0	146.0	164.9	181.1	194.9
British Columbia	144.7	164.2	183.2	198.7	214.3
Yukon Territory .....	.4	.4	.4	.5	.5
Northwest Territories .....	.5	.6	.6	.6	.7
Totals	1,479.5	1,665.2	1,844.3	1,984.4	2,112.4

Gross Current Expenditure
Fiscal Years Ended December 31

Province	1958	1959	1960	1961	1962
millions of dollars					
Newfoundland	4.9	5.9	6.4	7.2	7.7
Prince Edward Island	2.6	2.7	3.1	3.5	3.8
Nova Scotia	37.9	41.2	46.8	50.6	55.8
New Brunswick	33.1	36.1	40.4	44.1	48.2
Quebec	330.8	388.0	425.7	467.1	471.8
Ontario	625.8	707.1	780.6	833.2	905.3
Manitoba	72.2	78.5	86.0	94.1	102.9
Saskatchewan	90.1	95.1	109.6	112.1	119.8
Alberta	133.1	144.4	165.0	178.4	195.7
British Columbia	142.8	163.1	181.2	199.0	216.4
Yukon Territory .....	.3	.4	.4	.5	.5
Northwest Territories .....	.5	.5	.5	.6	.7
Totals	1,474.1	1,663.0	1,845.7	1,990.4	2,128.6

Gross Current Revenue by Source

Fiscal Years Ended December 31

Source	1958	1959	1960	1961	1962
millions of dollars					
Taxation:					
Real property, personal property and business	1,029.3	1,122.3	1,243.4	1,334.1	1,440.1
Sales	37.8	74.4	81.7	87.0	53.7
Special assessments and charges	53.0	74.0	88.1	102.4	116.2
Other	13.2	10.3	11.2	16.8	16.3
Total taxation	1,133.3	1,281.0	1,424.4	1,540.3	1,626.3
Licences and permits	23.7	24.7	25.2	27.9	29.2
Contributions, grants and subsidies:					
Governments	191.4	217.3	252.0	269.0	280.6
Government enterprises	45.0	45.4	40.8	37.1	47.7
Other	5.0	5.8	5.4	6.1	10.4
Total contributions, grants and subsidies	241.4	268.5	298.2	312.2	338.7
Other revenue	81.1	91.0	96.5	104.0	118.2
Total gross current revenue	1,479.5	1,665.2	1,844.3	1,984.4	2,112.4

Gross Current Expenditure by Function

Fiscal Years Ended December 31

Function	1958	1959	1960	1961	1962
millions of dollars					
General government	110.9	120.8	129.5	139.8	160.8
Protection of persons and property	184.2	203.3	221.5	243.4	262.8
Public works	220.2	240.5	264.8	262.7	283.8
Sanitation and waste removal	54.9	61.1	63.9	70.2	74.2
Health	65.7	52.7	44.7	47.4	48.0
Social welfare	59.7	74.5	86.6	101.1	105.8
Education	488.3	567.6	645.0	703.8	725.7
Recreation and community services	47.8	53.3	62.4	68.5	76.8
Debt charges:					
Debenture and other long-term	134.5	165.4	183.9	201.2	222.7
Other	12.7	13.0	15.0	27.0	27.2
Other expenditure	95.2	110.8	128.4	125.3	140.8
Total gross current expenditure	1,474.1	1,663.0	1,845.7	1,990.4	2,128.6

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1962

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities (in thousands):					
1	1961 Census	212	43	734	595	5,168
2	1962 assessed or other estimate .....	..	..	..	..	5,276
	Population of the province, as of June 1 (in thousands):					
3	1961 Census	458	105	737	598	5,259
4	1962 estimate by Census Division	470	106	746	607	5,366
5	Total area of organized municipalities (thousands of acres) .....	..	..	13,712	18,147	..
6	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Dawson and Whitehorse only.

TABLE 2. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1962, by Provinces

		Nfld. ¹	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations on which taxes are levied				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	9,439	..	919,283	567,035
4	Personal .....	..	..	164,333	122,195
5	Business	3,567	..	32,678	41,628
6	Other .....	..	..	—	..
7	Total for general purposes	13,006¹	58,027²	1,116,294	730,858
	Assessed valuations exempt from taxation¹⁰				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	502,838	..
11	Other .....	..	..	25,825 ¹¹	..
12	Total exemptions .....	..	..	528,663	..
	Government property:				
13	Dominion .....	..	..	207,705	..
14	Provincial .....	..	..	50,487	..
15	Municipal .....	..	..	104,892	..
16	Total government property .....	..	..	363,084	..
17	Non-government property .....	..	..	165,579	..
18	Total exemptions .....	..	..	528,663	..

¹ Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.

² The figures shown are for municipal purposes but in accordance with legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 858,150, Improvements 1,912,044, Total 2,770,194.

³ Whitehorse and Dawson cities.

⁴ Yellowknife only.

⁵ Includes 50,841 railway roadway, gas and oil pipelines, mining plant and equipment.

⁶ Includes assessment of utilities.

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,112	894	899	1,310	1,312	17,279	6 ¹	5 ²	17,290	1
6,047	..	915	1,334	1,377	..	..	..	..	2
6,236	922	925	1,332	1,629	18,201	14	23	18,238	3
6,342	935	930	1,370	1,659	18,531	15	24	18,570	4
30,595	..	79,124	163,382	1,204	..	..	..	..	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

¹ Hay River and Yellowknife only.**TABLE 2. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1962, by Provinces**

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon ³	N.W.T. ⁴	No.
thousands of dollars								
..	6,995,150	..	448,073 ⁵	1,247,051 ⁶	1,324,101	9,856	4,255	1
..	2,554,525	..	844,058	838,160	858,310	3,744	303	2
..	9,549,675	1,238,995	1,292,131	2,085,211	2,182,411	13,600	4,558	3
..	...	..	...	...	...	...	...	4
..	1,201,069	..	65,481	93,053	..	...	2,595	5
..	—	—	347 ⁷	—	—	...	—	6
..	10,750,744 ⁹	1,308,638	1,357,959	2,178,264	..	13,600	7,153	7
..	1,486,627	..	546,658	357,926	1,525,346	5,375	..	8
..	451,072	..	64,235	103,956	157,655	883	..	9
..	1,937,699	..	610,893	461,882	1,683,001	6,258	3,258	10
..	5,434	..	—	—	—	..	—	11
..	1,943,133 ¹²	290,823	610,893	461,882 ¹²	1,683,001 ¹³	6,258	3,258	12
..	374,827	..	32,047	53,229	125,624	4,086	1,517	13
..	342,917	..	40,297	92,074	189,369	1,584	61	14
..	817,388	..	88,677	232,884	277,545	348	1,680	15
..	1,535,132	..	161,021	378,187	592,538	6,018	3,258	16
..	431,359	..	449,872	83,695	148,455	240	—	17
..	1,966,491 ¹²	290,823	610,893	461,882 ¹²	740,993 ¹⁴	6,258	3,258	18

⁷ Special franchise on which the taxation is classified "real property" in Table 3.⁸ Excludes 43,764 on which school taxes only are levied.⁹ Excludes 47,228 assessment in unorganized areas on which school taxes only are levied.¹⁰ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.¹¹ Personal property.¹² Information not complete.¹³ Municipal only. Valuation of properties exempt from school taxation is 1,262,095.¹⁴ Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.

TABLE 3. Gross Current Revenue, 1962, by Province

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxation:				
	General and school:				
1	Real property	2,993	2,339	32,429	22,966
2	Personal property	4	256	6,939	5,561
3	Business	1,137	282	1,624	1,916
4	Poll	184	134	1,419	2,895
5	Amusement	70	...	...	...
6	Sales	635	...	...	...
7	Household and tenant .....	...	...	...	2
8	Other	24 ³	--	215	146 ⁴
9	Total general and school taxation	5,047	3,011	42,626	33,484
10	Special assessments (owners' share) and charges	23	47	508	187
11	Total taxation⁵	5,070	3,058	43,134	33,671
12	Licences and permits	188	44	438	305
13	Interest, tax penalties, etc.	2	9	570	403
	Contributions, grants and subsidies:⁷				
14	Governments ⁸	1,708	549	8,147	12,485
15	Governments enterprises	116	99	1,150	539
16	Other	369	1	437	64
17	Total contributions, grants and subsidies	2,193	649	9,734	13,088
18	Other revenue	330	68	1,204	695
19	Total gross current revenue	7,783	3,828	55,080	48,162
20	Surplus from previous years	103	34	1,103	749
21	Totals	7,886	3,862	56,183	48,911
22	Deficit	241	1	701	55
23	Totals	8,127	3,863	56,884	48,966

¹ Included with real property.² Included with business.³ Telephone tax.⁴ Includes telephone tax.⁵ Includes local taxation for education, levied by municipalities or school districts as follows: Nfld. — 293; P.E.I. — 1,724; N.S. — 25,578; N.B. — 22,562; Que. — 146,269; Ont. — 316,616; Man. — 36,673; Sask. — 44,119; Alta. — 65,966; B.C. — 68,298; Total — 728,098. See Table 13 for provincial grants to school boards.

TABLE 4. Analysis of Municipal Taxation, 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total taxation revenue (Table 3, item 11)	5,070	3,058	43,134	33,671
2	Tax collections ²	4,802	2,830	40,837	32,523
3	Tax collections as a percentage of current taxation revenue	94.71	92.55	94.67	96.59
4	Taxes receivable, current and arrears (Table 16, item 7)	1,970	965	15,048	11,659
5	Taxes receivable as a percentage of current taxation revenue	38.86	31.55	34.89	34.63

¹ Includes 1961 figures for Hay River.² Includes some small amounts added to tax rolls for collections.

TABLE 3. Gross Current Revenue, 1962, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
249,459	667,346	69,145	82,991	116,335	132,747	1,378,750	183	320	1,379,253	1
..	...	¹	...	...	...	12,760	...	...	12,760	2
25,985	¹	6,027	¹	7,459	3,675	48,105	...	1	48,106	3
..	95	--	714	...	...	5,441	...	6	5,447	4
1,676	...	...	150	...	...	1,896	...	...	1,896	5
51,695	...	483	863	...	...	53,676	...	...	53,676	6
..	...	...	...	...	...	..	...	...	..	7
8,305	—	58	196	—	16	8,960	...	...	8,960	8
337,120	667,441	75,713	84,914	123,794	136,438	1,509,588	183	327	1,510,098	9
58,109	23,365	7,426	4,614	11,667	10,144	116,090	43	73	116,206	10
395,229	690,806	83,139	89,528	135,461	146,582 ⁶	1,625,678	226	400	1,626,304	11
6,327	7,727	1,635	2,481	3,068	6,933	29,146	52	10	29,208	12
7,805	8,384	1,679	1,608	2,344	3,067	25,871	6	5	25,882	13
21,339	148,234	11,483	13,226	26,617	36,330	280,118	218	248	280,584	14
6,854	9,444	2,376	7,253	14,312	5,528	47,671	18	7	47,696	15
2,151	3,984	580	789	166	1,833	10,374	—	—	10,374	16
30,344	161,662	14,439	21,268	41,095	43,691	338,163	236	255	338,654	17
19,922	35,765	2,735	4,653	12,916	14,046	92,334	10	17	92,361	18
459,627	904,344	103,627	119,538	194,884	214,319	2,111,192	530	687	2,112,409	19
3,583	15,602	1,857	840	813	4,767	29,451	—	—	29,451	20
463,210	919,946	105,484	120,378	195,697	219,086	2,140,643	530	687	2,141,860	21
8,575	1,934	847	1,382	2,122	280	16,138	3	6	16,147	22
471,785	921,880	106,331	121,760	197,819	219,366	2,156,781	533	693	2,158,007	23

⁶ Includes 13,263 provincial grants payable to municipalities in respect of resident home-owners' subsidy.⁷ See Table 6, for details of contributions, grants and subsidies.⁸ See Table 13 for provincial grants paid directly to school boards.

TABLE 4. Analysis of Municipal Taxation, 1962, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars										
395,229	690,806	83,139	89,528	135,461	146,582	1,625,678	226	400	1,626,304	1
387,151 ³	686,306	79,421	88,051	132,648	146,000	1,600,569	190	399	1,601,158	2
97.96	99.35	95.53	98.35	97.92	99.60	98.45	84.07	99.75	98.45	3
71,347	75,895	14,861	20,351	24,228	8,422	244,746	108	97	244,951	4
18.05	10.99	17.87	22.73	17.88	5.7	15.06	47.79	24.25	15.06	5

³ Estimated.

TABLE 5. Gross Current Expenditure, 1962, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	904	260	3,642	3,189	57,479
2	Protection to persons and property ¹	489	414	6,900	5,007	66,286
3	Public works	1,939	407	2,877	2,680	67,060
4	Sanitation and waste removal	631	26	1,228	772	12,768
5	Health ²	13	1	3,192	876	7,523
6	Social welfare ³	4	81	2,926	4,217	4,346
7	Education	294 ³	1,725	25,578	22,562	146,269
8	Recreation and community services	152	77	868	1,057	16,115
Debt charges:						
9	Debtenture ⁴	645	487	4,667	4,356	62,751
10	Other long-term	126	24	392	177	—
11	Other	104	49	575	439	10,819
12	Utilities and other municipal enterprises (deficits and levies)	267	28	64	373	—
13	Provision for reserves	87	130	1,364	659	—
14	Contributions to capital and loan fund	1,828	81	913	428	18,277
15	Joint or special expenditures ⁷	—	—	—	—	—
16	Other expenditures	268	15	587	1,372	2,092
17	Total gross current expenditure	7,751	3,805	55,773	48,164	471,785
18	Deficits from previous years	—	—	579	128	—
19	Totals	7,751	3,805	56,352	48,292	471,785
20	Surplus	376	58	532	674	—
21	Totals	8,127	3,863	56,884	48,966	471,785

¹ Includes 1961 figures for Hay River.² See Table 7, for details of expenditures for protection, health and social welfare.³ Corner Brook, Gander, Deer Lake and Lewisporte local school tax authorities which levy and collect their own taxes.⁴ See text, Revenues and Expenditures, page 8, paragraph 4, page 9 paragraph 1. Also, see Table 22.

TABLE 6. Analysis of Gross Current Revenue Item "Contributions, Grants and Subsidies", 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Governments:						
1	Federal (grants in lieu of taxes, etc.)	141	84	2,518	2,696	4,065
2	Provincial—Unconditional grants	985	374	1,061	6,255	250
3	Grants-in-aid	582	91	4,568	3,534	17,024
4	Total provincial	1,567	465	5,629	9,789	17,274
5	Total governments	1,708	549	8,147	12,485	21,339
Government enterprises:						
6	Federal (grants in lieu of taxes)	3	—	470	105	3,277
7	Provincial (grants in lieu of taxes)	—	—	285	65	—
8	Own and/or other municipalities	113	99	395	369	3,577
9	Total government enterprises	116	99	1,150	539	6,854
10	Other contributions, etc.	369	1	437	64	2,151
11	Totals	2,193	649	9,734	13,088	30,344
Analysis by purpose:						
12	Public works	398	57	322	336	14,641
13	Health	1	—	740	506	—
14	Social welfare	—	34	1,367	2,673	—
15	Other	1,794	558	7,305	9,573	15,703
16	Totals (Table 3, item 17)	2,193	649	9,734	13,088	30,344

¹ Includes 1961 figures for Hay River.² Includes 78 from the Metropolitan Corporation of Greater Winnipeg in lieu of taxes on waterworks within the city of Winnipeg.

TABLE 5. Gross Current Expenditure, 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
57,146	7,729	7,728	10,973	11,590	160,640	69	92	160,801	1
112,277	12,449	8,752	21,052	29,039	262,665	96	36	262,797	2
125,243	14,946	23,461	28,030	16,986	283,629	103	98	283,830	3
39,803	3,525	2,753	6,135	6,483	74,124	59	37	74,220	4
16,251	2,004	4,872	10,366	2,864	47,962	--	6	47,968	5
53,451	5,021	6,928	4,988	23,812	105,774	--	22	105,796	6
315,214	37,398	44,667	66,019	65,749	725,475	--	204	725,679	7
33,905	3,310	4,235	6,804	10,241	76,764	14	29	76,807	8
82,219	7,892	6,163 ⁵	22,766 ⁶	29,801	221,747	39	44	221,830	9
--	107	--	46	--	872	--	--	872	10
12,173	398	805	564	1,235	27,161	--	--	27,161	11
12,158	1,845	2,261	3,373	2,037	22,406	--	34	22,440	12
10,365	2,179	1,791	2,829	4,682	24,086	34	7	24,127	13
22,206	2,807	3,469	7,174	10,491	67,674	53	60	67,787	14
3,174	270	--	74	168	3,686	--	--	3,686	15
9,766	972	1,898	4,549	1,228	22,747	8	19	22,774	16
905,351	102,852	119,783	195,742	216,406	2,127,412	475	688	2,128,575	17
883	1,396	14	42	--	3,042	--	--	3,042	18
906,234	104,248	119,797	195,784	216,406	2,130,454	475	688	2,131,617	19
15,646	2,083	1,963	2,035	2,960	26,327	58	5	26,390	20
921,880	106,331	121,760	197,819	219,366	2,156,781	533	693	2,158,007	21

⁵ Does not include debenture debt charges on debentures issued by hospital districts.⁶ Includes debt charges on short-term capital borrowings.⁷ Where possible, joint or special expenditures have been classified functionally. Item 15 represents payments to units of local government whose records are not available to enable a functional classification of the ultimate expenditures to be made.

TABLE 6. Analysis of Gross Current Revenue Item "Contributions, Grants and Subsidies", 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
13,124	1,746	884	2,108	2,115	29,481	43	71	29,595	1
40,358	3,441	79	14,927	12,857	80,587	144	102	80,833	2
94,752	6,296	12,263	9,582	21,358	170,050	31	75	170,156	3
135,110	9,737	12,342	24,509	34,215	250,637	175	177	250,989	4
148,234	11,483	13,226	26,617	36,330	280,118	218	248	280,584	5
5,321	611	1,244	1,144	482	12,657	--	--	12,657	6
2,010	652	1,062	2,011	1,782	7,867	--	--	7,867	7
2,113	1,113 ³	4,947	11,157	3,264	27,147	18	7	27,172	8
9,444	2,376	7,253	14,312	5,528	47,671	18	7	47,686	9
3,984 ³	580	789	166	1,833	10,374	--	--	10,374	10
161,662	14,439	21,268	41,095	43,691	333,163	236	255	338,654	11
61,934	2,558	5,406	6,390	1,673	93,715	29	51	93,795	12
808	245	56	349	250	2,955	--	--	2,955	13
31,353	3,242	5,716	2,357	18,724	65,466	--	18	65,484	14
87,567	8,394	10,090	31,999	23,044	176,027	207	186	176,420	15
161,662	14,439	21,268	41,095	43,691	338,163	236	255	338,654	16

³ Includes 3,140 grants from other municipalities.

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health", and "Social Welfare", 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Protection:					
1	Fire	234	119	2,932	2,026	60,894 ²
2	Police and law enforcement.....	18	219	3,011	2,067	..
3	Corrections.....	..	—		276	—
4	Street lighting	185	76	749	395	5,392
5	Other	52	--	208	243	—
6	Total protection (Table 5, item 2)	489	414	6,900	5,007	66,286
	Health:					
7	Public	13		373		1,764
8	Medical, dental and allied services	—	--	6	134	—
9	Hospital care .....	...		2,819	562	5,759
10	Other health	—	1	—	180	—
11	Total health (Table 5, item 5).....	13	1	3,192	876	7,523
	Social welfare:					
12	Aid to aged persons		—	525	125	
13	Aid to unemployed and unemployables .....	...	57	1,747	3,332	
14	Mothers' allowances .....	...	—		
15	Child welfare .....	...	—	574	640	
16	Other	4	24	80	120	4,346
17	Total social welfare (Table 5, item 6).....	4	81	2,926	4,217	4,346

¹ Includes 1961 figures for Hay River.² Includes police protection.³ Cities only.⁴ Cities and municipality of Metropolitan Toronto.⁵ Included with police and law enforcement.TABLE 8. Gross Capital Expenditures for Fixed Assets,¹ 1962, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	67	41	837	102	
2	Protection to persons and property	88	197	165	489	
3	Public works	1,324	381	1,952	2,361	
4	Sanitation and waste removal	489	97	1,300	581	
5	Health.....	—	—	1,208	10	
6	Social welfare	—	—	281	—	
7	Recreation and community services.....	134	26	234	417	
8	Miscellaneous	169	8	1,694	2,044 ²	74,366
9	Schools.....	—	4,329	9,158	5,951	90,800 ⁷
10	Sub-totals.....	2,271	5,079	16,829	11,955	165,166
11	Utilities and other municipal enterprises	578	119	1,771 ⁴	1,216	32,621 ⁵
12	Totals.....	2,849	5,198	18,600	13,171	197,787

¹ See introduction page 9, Gross Capital Expenditures for Fixed Assets.² Excludes Quebec except for items 8, 9, 10, 11 and 12.³ Includes 534 from C.M.H.C. for urban renewal.⁴ Includes 110 Caledonia Power and Water Board and 565 Halifax Public Service Commission.

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
23,816 ³	4,499	3,295	6,729 ³	10,618	115,162	70	19	115,251	1
49,418 ⁴	5,296	3,491	8,033 ³	14,022	85,575	5	—	85,580	2
⁵	—	30	—		306	—	—	306	3
4,192 ³	1,179	1,092	1,419 ³	1,860 ⁶	16,539	8	9	16,556	4
34,851	1,475	844	4,871	2,539	45,083	13	8	45,104	5
112,277	12,449	8,752	21,052	29,039	262,665	96	36	262,797	6
10,505	658	744	2,776	1,746	..	--	2	..	7
⁷	571	1,741	..	77	..	—	—	..	8
5,746	771	2,387	7,590	902	..	—	4	..	9
—	4	—	..	139	..	—	—	..	10
16,251	2,004	4,872	10,366	2,864	47,962	--	6	47,968	11
3,381	—	100	148	666 ⁸	..	—	—	..	12
32,441	3,431	6,318	144	22,138	..	—	12	..	13
			...	...	..	—	—	..	14
12,891	24	87	...	⁹	..	—	7	..	15
4,738	1,566	423	4,696	1,008	..	—	3	..	16
53,451	5,021	6,928	4,988	23,812	105,774	—	22	105,796	17

⁶ Information not complete.⁷ Included with Public Health.⁸ Includes aid for the blind.⁹ Included with other social welfare.TABLE 8. Gross Capital Expenditures for Fixed Assets,¹ 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total	No.
thousands of dollars									
7,948	657	686	3,235	1,293	14,866	3	1	14,870	1
9,934	1,164	479	2,575	3,203	18,294	17	—	18,311	2
159,969	19,268	7,107	22,095	15,982	230,439	33	30	230,502	3
64,063	3,535	5,902	9,203	20,415	105,585	—	—	105,585	4
22,926	30	1,051	4,518	394	30,137	—	—	30,137	5
5,458	121	1	9	46	5,916	—	—	5,916	6
11,636	1,251	2,728	6,264	5,091	27,781	4	15	27,800	7
4,075	256	170	2,109	998	85,889	—	—	85,889	8
163,506	22,426	17,862	45,955	22,627	382,614	—	—	382,614	9
449,515	48,708	35,986	95,963	70,049	901,521	57	46	901,624	10
30,929	18,472	7,129	19,475	11,852	124,162	8	17 ⁶	124,187	11
480,444	67,180	43,115	115,438	81,901	1,025,683	65	63	1,025,811	12

⁵ Waterworks only.⁶ Includes some sanitation not separable.⁷ Incomplete; represents increase in asset value over that shown at end of preceding year; does not allow for disposition of existing assets during the year.

TABLE 9. Net General Revenue, 1962, by Provinces after Elimination of Inter-government Transfers

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Taxes:					
1	Real property	3,746	2,386	32,937	23,153	307,568
2	Personal property	4	256	6,939	5,561	..
3	Business	407	282	1,624	1,916	25,985
4	Sales	635	...	...	...	51,695
5	Poll	184	134	1,419	2,895	..
6	Amusement	70	...	...	...	1,676
7	Other	24	—	215	146	8,305
8	Total taxes	5,070	3,058	43,134	33,671	395,229
9	Licences and permits	188	44	438	305	6,327
10	Interest, tax penalties, etc.	2	9	570	403	7,805
11	Contributions from own and/or other municipal enterprises	113	99	395	369	3,577
12	Grants in lieu of taxes from federal and provincial government enterprises	3	—	755	170	3,277
13	Other revenue	699	69	1,641	759	22,073
14	Total net general revenue after elimination of all inter-government transfers	6,075	3,279	46,933	35,677	438,288
	Contributions from:					
15	Federal government ¹	141	84	2,518	2,655	4,065
16	Provincial governments ²	985	374	1,061	6,255	250
17	Total net general revenue after elimination of grants-in-aid	7,201	3,737	50,512	44,587	442,603

¹ Not separable from real property.² Payments in lieu of taxes and other special payments.

TABLE 10. Net General Expenditure, 1962, by Provinces after Elimination of Inter-government Transfers

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	950	301	4,479	3,291	57,479
2	Protection to persons and property	574	611	7,065	5,496	65,435
3	Public works	2,830	731	4,475	4,548	54,750
4	Sanitation and waste removal	1,104	123	2,528	1,328	11,406
5	Health	12	1	2,975	380	7,523
6	Social welfare	4	47	1,840	1,544	4,346
7	Education	294	5,789	30,168	24,610	183,301
8	Recreation and community services	264	103	1,102	1,407	16,115
9	Debt charges excluding debt retirement	514	318	2,396	2,489	39,829
10	Payments to own municipal enterprises	207	28	64	332	—
11	Other expenditure	447	153	3,258	4,056	76,288 ¹
12	Total net general expenditure after deduction of grants-in-aid	7,200	8,205	60,350	49,481	516,472

¹ Includes interest portion of debt charges on debentures issued by municipalities on behalf of schools.

TABLE 9. Net General Revenue, 1962, by Provinces after Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
690,711	76,571	87,605	128,002	142,891	1,495,570	226	393	1,496,189	1
...	¹	—	...	...	12,760	...	...	12,760	2
¹	6,027	¹	7,459	3,675	47,375	...	1	47,376	3
...	483	863	...	...	53,676	...	...	53,676	4
95	--	714	...	...	5,441	...	6	5,447	5
...	...	150	...	...	1,896	...	...	1,896	6
—	58	196	—	16	8,960	—	—	8,960	7
690,806	83,139	89,528	135,461	146,582	1,625,678	226	400	1,626,304	8
7,727	1,635	2,481	3,068	6,933	29,146	52	10	29,208	9
8,384	1,679	1,608	2,344	3,067	25,871	6	5	25,882	10
2,113	1,113	4,947	11,157	3,264	27,147	18	7	27,172	11
7,331	1,263	2,306	3,155	2,264	20,524	—	—	20,524	12
39,749	3,315	5,442	13,082	15,879	102,708	10	17	102,735	13
756,110	92,144	106,312	168,267	177,989	1,831,074	312	439	1,831,825	14
12,545	1,746	884	2,108	2,115	28,861	43	71	28,975	15
40,358	3,441	79	14,927	12,857	80,587	144	102	80,833	16
809,013	97,331	107,275	185,302	192,961	1,940,522	499	612	1,941,633	17

¹ Subsidies, payments in lieu of taxes, and other special payments. Grants-in-aid have been offset against the relevant expenditure on Table 10.

TABLE 10. Net General Expenditure, 1962, by Provinces after Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
65,094	8,384	8,227	14,208	12,883	175,296	72	90	175,458	1
122,211	13,466	9,231	23,627	32,226	279,942	111	36	280,089	2
204,499	31,656	25,099	39,878	27,361	395,827	107	77	396,011	3
101,742	7,060	8,605	15,338	26,924	176,158	59	37	176,254	4
38,369	1,789	5,867	13,735	3,008	73,659	—	6	73,665	5
24,944	1,900	1,213	2,640	5,134	43,612	—	4	43,616	6
357,133	56,357	55,784	81,306	88,357	883,099	—	204	883,303	7
45,541	4,533	6,741	11,654	15,256	102,716	18	41	102,775	8
44,283	3,217	3,881	10,171	16,081 ¹	123,179	17	11	123,207	9
12,158	1,845	2,261	3,373	2,037	22,305	—	34	22,339	10
26,723	3,603	3,153	9,489	6,431	133,601	42	26	133,669	11
1,042,697	133,810	130,062	225,419	235,698	2,409,394	426	566	2,410,386	12

¹ Includes 74,366 unclassified capital expenditure.

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1962

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxes:					
1	Real property	52.0	63.8	65.2	51.9	69.5
2	Personal property	0.1	6.9	13.7	12.5	—
3	Business	5.7	7.5	3.2	4.3	5.9
4	Sales	8.8	—	—	—	11.7
5	Poll	2.6	3.6	2.8	6.5	—
6	Amusement	0.9	—	—	—	0.3
7	Other	0.3	—	0.5	0.3	1.9
8	Total taxes	70.4	81.8	85.4	75.5	89.3
9	Licences and permits	2.6	1.2	0.9	0.7	1.4
10	Interest, tax penalties, etc.	--	0.3	1.1	0.9	1.8
11	Contributions from own and/or other municipal enterprises	1.6	2.7	0.8	0.8	0.8
12	Grants in lieu of taxes from federal and provincial government enterprises	--	—	1.5	0.4	0.7
13	Contributions from federal government ¹	2.0	2.2	5.0	6.0	0.9
14	Contributions from provincial governments ³	13.7	10.0	2.1	14.0	0.1
15	Other revenue	9.7	1.8	3.2	1.7	5.0
16	Total net general revenue after elimination of grants-in-aid	100.0	100.0	100.0	100.0	100.0

¹ Not separable from real property.² See footnote 2, Table 9 for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	13.2	3.7	7.4	6.7	11.1
2	Protection to persons and property	7.9	7.4	11.7	11.1	12.7
3	Public works	39.3	8.9	7.4	9.2	10.6
4	Sanitation and waste removal	15.3	1.5	4.2	2.7	2.2
5	Health	0.2	--	4.9	0.8	1.5
6	Social welfare	0.1	0.6	3.1	3.1	0.8
7	Education	4.1	70.6	50.0	49.7	35.5
8	Recreation and community services	3.7	1.2	1.8	2.8	3.1
9	Debt charges excluding debt retirement	7.1	3.9	4.0	5.0	7.7
10	Payments to own municipal enterprises	2.9	0.3	0.1	0.7	—
11	Other expenditure	6.2	1.9	5.4	8.2	14.8
12	Total net general expenditure after deduction of grants-in-aid	100.0	100.0	100.0	100.0	100.0

TABLE 13. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ³
		thousands of dollars				
1	Fiscal year ended March 31, 1963 .....	...	3,104	18,273	10,546	173,258
2	Fiscal year ended March 31, 1962 .....	...	2,524	17,502	9,745	150,029
3	Fiscal year ended March 31, 1961 .....	...	2,346	16,425	9,360	98,355

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Financial Statistics of Provincial Governments—Revenue and Expenditure" (actual)—Catalogue No. 68—207.

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
85.4	78.7	81.7	69.1	74.1	77.1	45.3	64.2	77.1	1
—	¹	—	—	—	0.6	—	—	0.6	2
¹	6.2	¹	4.0	1.9	2.4	—	0.2	2.4	3
—	0.5	0.8	—	—	2.8	—	—	2.8	4
--	—	0.7	—	—	0.3	—	1.0	0.3	5
—	—	0.1	—	—	0.1	—	—	0.1	6
—	--	0.2	—	--	0.5	—	—	0.5	7
85.4	85.4	83.5	73.1	76.0	83.8	45.3	65.4	83.8	8
1.0	1.7	2.3	1.7	3.6	1.5	10.4	1.6	1.5	9
1.0	1.7	1.5	1.3	1.6	1.3	1.2	0.8	1.3	10
0.3	1.2	4.6	6.0	1.7	1.4	3.6	1.1	1.4	11
0.9	1.3	2.1	1.7	1.2	1.1	—	—	1.1	12
1.6	1.8	0.8	1.1	1.1	1.5	8.6	11.6	1.5	13
4.9	3.5	0.1	8.0	6.6	4.2	28.9	16.7	4.2	14
4.9	3.4	5.1	7.1	8.2	5.2	2.0	2.8	5.2	15
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	16

¹ See footnote 3, Table 9, for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6.2	6.3	6.3	6.3	5.5	7.3	16.9	15.9	7.3	1
11.7	10.1	7.1	10.5	13.7	11.6	26.1	6.4	11.6	2
19.6	23.6	19.3	17.7	11.6	16.4	25.1	13.6	16.4	3
9.8	5.3	6.6	6.8	11.4	7.3	13.8	6.5	7.3	4
3.7	1.3	4.5	6.1	1.3	3.1	—	1.1	3.1	5
2.4	1.4	1.0	1.2	2.2	1.8	—	0.7	1.8	6
34.2	42.1	42.9	36.0	37.5	36.6	—	36.1	36.6	7
4.4	3.4	5.2	5.2	6.5	4.3	4.2	7.2	4.3	8
4.2	2.4	3.0	4.5	6.8	5.1	4.0	1.9	5.1	9
1.2	1.4	1.7	1.5	0.8	0.9	—	6.0	0.9	10
2.6	2.7	2.4	4.2	2.7	5.6	9.9	4.6	5.6	11
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12

TABLE 13. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
373,650	28,107	34,222	84,629	63,742	789,531	—	214	789,745	1
191,612	26,274	32,750	60,878	60,254	551,568	—	315	551,883	2
161,773	24,049	28,793	56,322	56,491	453,914	—	195	454,109	3

¹ Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended March 31, 1963, 16,912; March 31, 1962, 15,813; 1961, 15,504.² Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

No.		Nfld.	P.E.I.	N.S.	N.B.
	thousands of dollars				
1	Current revenue assembled from provincial government reports on municipal statistics	8,070	3,828 ¹	57,518	48,824
	To arrive at "gross current revenue":				
	Add:				
2	Local authorities not included in current revenue:				
3	Taxes levied by school authorities	293 ²	...	—	1,590 ³
4	Other	—	...	—	—
5	Revenue deducted from expenditure	—	...	—	—
	Other revenue	78 ⁶	...	140 ⁷	177 ⁶
	Deduct:				
6	Interfund eliminations	—	...	—	—
7	Inter-municipal transfers	—	...	—	—
8	Debtenture debt charges recoverable	111	...	1,725	2,398
9	Utility revenue included in current revenue	444	...	—	31
10	Grants, etc. received for school purposes	—	...	853	—
11	Taxes paid on municipally-owned property	—	...	—	—
12	Other	103 ⁹	...	—	—
13	Gross current revenue (per Table 3, item 19)	7,783	3,828	55,080	48,162
	To arrive at "net general revenue":				
	Deduct:				
	Inter-government transfers:				
14	Provincial grants-in-aid (ordinary) (Table 6, item 3)	582	91	4,568	3,575 ¹¹
15	Net general revenue (Table 9, item 17)	7,201	3,737	50,512	44,587

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

² Corner Brook, Deer Lake Gander and Lewisporte local school tax authorities.

³ School taxes levied by county school boards.

⁴ Montreal Metropolitan Corporation.

⁵ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts and improvement districts.

⁶ Special assessments and miscellaneous items.

TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

No.		Nfld.	P.E.I.	N.S.	N.B.
	thousands of dollars				
1	Current expenditure assembled from provincial government reports on municipal statistics	7,935	3,805 ¹	58,170	48,826
	To arrive at "gross current expenditure":				
	Add:				
2	Local authorities not included in current expenditure:				
3	Local school authorities	293 ²	...	—	1,590 ³
4	Other	—	...	—	—
5	Debtenture debt charges not included in current expenditure	—	...	117 ⁵	—
6	Revenue deducted from expenditure	—	...	—	—
	Other	78 ⁷	...	64	177
	Deduct:				
7	Interfund eliminations	—	...	—	—
8	Inter-municipal transfers	—	...	—	—
9	Contra to debtenture debt charges recoverable	111	...	1,725	2,398
10	Utility expenditure included in current expenditure	444	...	—	31
11	Grants, etc., to local school authorities	—	...	853	—
12	Taxes paid on municipally-owned property	—	...	—	—
13	Duplication of expenditure on municipal homes and recreation and community centres	—	...	—	—
14	Other	—	...	—	—
15	Gross current expenditure (per Table 5, item 17)	7,751	3,805	55,773	48,164
	To arrive at "net general expenditure":				
	Add:				
16	Gross capital expenditures, excluding public utilities (per Table 8, item 10)	2,271	5,079	16,829	11,955
	Deduct:				
	Inter-government transfers:				
17	Contra to provincial grants-in-aid (item 14, Table 14)	582	91	4,568	3,575
18	Provincial grants-in-aid (Capital)	47	184	766	2,518
19	Federal grants-in-aid (Capital)	4	—	—	—
20	Contributions to general capital and loan fund (capital expenditures out of revenue item 14, Table 5)	1,828	81	913	428
21	Debt retirement (parts of items 9 and 10 of Table 5)	361	323	6,005	4,117
22	Net general expenditure (Table 10, item 12)	7,200	8,205	60,350	49,481

¹ Compiled by Dominion Bureau of Statistics.

² Corner Brook, Deer Lake Gander and Lewisporte local school tax authorities.

³ School taxes levied by county school boards.

⁴ Montreal Metropolitan Corporation.

⁵ Recreation and community centres and hospitals, etc.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
315,202	991,838	103,627 ¹	119,196	192,647	192,139	2,032,889	530 ¹	687 ¹	2,034,106	1
146,269	1,443	...	—	64	15,664	165,323	...	...	165,323	2
11,128 ⁴	—	...	—	—	9,982 ⁵	21,110	...	...	21,110	3
—	36	...	—	—	36	72	...	...	72	4
—	—	...	1,177 ⁸	2,212	—	3,784	...	...	3,784	5
—	—	...	—	—	—	—	...	...	—	6
9,389	36,481	...	—	—	2,795	52,788	...	...	52,788	7
—	44,341	...	—	—	—	44,452	...	...	44,452	8
—	—	...	—	—	682	1,157	...	...	1,157	9
—	—	...	—	—	—	853	...	...	853	10
3,583 ¹⁰	8,151 ¹⁰	...	267	39 ¹⁰	25 ¹⁰	267	...	...	267	11
459,627	904,344	103,627	568 ¹⁰	—	—	12,469	...	...	12,469	12
—	—	—	—	—	—	—	...	...	—	13
17,024	95,331 ¹¹	6,296	12,263	9,582	21,358	170,670	31	75	170,776	14
442,603	809,013	97,331	107,275	185,302	192,961	1,940,522	499	612	1,941,633	15

⁷ Recoveries of debts charges from recreation and community centres, hospitals, etc.⁸ Frontage taxes.⁹ Tax abatements.¹⁰ Surplus of previous years transferred and sundry adjustments. Also, for Ontario, 6,028 taxes written off.¹¹ Includes from federal government: New Brunswick 41; Ontario 579.

TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
323,117	990,872	102,852 ¹	119,422	193,466	194,303	2,042,768	475 ¹	688 ¹	2,043,931	1
146,269	1,443	...	—	64	15,664	165,323	...	...	165,323	2
11,788 ⁴	—	...	—	—	5,908	17,696	...	...	17,696	3
—	36	...	—	1,366	3,972 ⁶	5,455	...	...	5,455	4
—	—	...	1,177	846	36	72	...	...	72	5
—	—	...	—	—	—	2,342	...	...	2,342	6
—	—	...	—	—	—	—	...	...	—	7
9,389	36,481	...	—	—	2,795	52,788	...	...	52,788	8
—	44,341	...	—	—	—	44,452	...	...	44,452	9
—	—	...	—	—	682	1,157	...	...	1,157	10
—	—	...	—	—	—	853	...	...	853	11
—	—	...	267	—	—	267	...	...	267	12
—	—	...	549 ⁸	—	—	549	...	...	549	13
—	6,178 ⁹	...	—	—	—	6,178	...	...	6,178	14
471,785	905,351	102,852	119,783	195,742	216,406	2,127,412	475	688	2,128,575	15
165,166	449,515	48,708	35,986	95,963	70,049	901,521	57	46	901,624	16
17,024	95,331	6,296	12,263	9,582	21,358	170,670	31	75	170,776	17
14,945	98,535	—	4,143	27,343	3,650	152,131	—	—	152,131	18
183	6,027	64	—	1,107	303	7,688	—	—	7,688	19
18,277	22,206	2,807	3,469	7,174	10,491	67,674	53	60	67,787	20
70,050	90,070	8,583	5,832	21,080	14,955	221,376	22	33	221,431	21
516,472	1,042,697	133,810	130,062	225,419	235,698	2,409,394	426	566	2,410,386	22

⁶ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.⁷ Discounts.⁸ Duplication of social welfare expenditure.⁹ Miscellaneous adjustments. Also, for Ontario, 6,028 taxes written off.

TABLE 16. Consolidated Assets,¹ 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash	1,310	598	3,896	2,577	75,496
2	Investments	1,025	1,593	9,253	11,319	47,673
	Accounts receivable:					
3	Sundry (gross)	1,671	118	6,211	2,250	89,546
4	Due from provincial governments	816	68	2,545	1,852	62,315 ⁴
5	Due from federal government	310	1	1,246	805	7,465
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	1,970	965	15,048	11,659	71,347
8	Property acquired for taxes (gross)	—	—	361	145	1,362
9	General fixed assets (gross)	42,410	26,057	261,744	171,622	2,779,607
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	541
12	Due from trust funds	—	—	5	88	—
13	Other assets	1,407	221	2,237	3,359	111,664
14	Total assets	50,919	29,531	302,546	205,676	3,247,016
15	Deficits and/or extraordinary expenses capitalized	883	187	7,727	2,485	87,713
16	Totals	51,802	29,718	310,273	208,161	3,334,729

¹ Interfund balances, inter-municipal accounts receivable eliminated.² See text, page 11.³ Includes 1961 figures for Hay River.TABLE 17. Consolidated Liabilities,¹ 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Bank overdrafts and temporary loans	2,900	1,128	16,565	11,144	109,518
	Accounts payable:					
2	Sundry	1,815	176	2,688	3,416	70,496
3	Due to provincial governments	55	—	784	18	20,936
4	Due to federal government	3	—	12	1,194	82
5	Due to special districts	—	—	—	8	—
6	Debenture debt (gross)	19,668	11,492	105,521	85,517	1,675,755 ⁴
	Other long-term indebtedness:					
7	Due to province ²	1,027	60	2,442	—	—
8	Due to federal government enterprises	36	21	—	23	—
9	Other	2,935	175	2,473	3,140	14,233
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	13,060
12	Due to trust funds	91	—	80	29	3,532
13	Other liabilities	821	125	4,962	2,138	58,247
14	Total liabilities	29,351	13,177	135,527	106,627	1,965,859
15	Surplus (including reserves and investment in capital assets)	22,451	16,541	174,746	101,534	1,368,870
16	Totals	51,802	29,718	310,273	208,161	3,334,729

¹ Interfund balances, inter-municipal accounts payable eliminated.² See text, page 11.³ Includes 1961 figures for Hay River.⁴ Includes treasury bills 628.

TABLE 16. Consolidated Assets,¹ 1962, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ³	Total	No.
thousands of dollars									
43,843	43,050	28,097	28,429	15,263	242,469	37	42	242,548	1
100,878	34,221	28,318	24,618	91,280	350,178	—	—	350,178	2
42,376	8,988	11,001	14,509	4,608	181,278	52	110	181,440	3
54,555	17,085	6,987	12,216	5,328	163,767	63 ⁵	54 ⁵	163,884	4
7,739	469	451	1,120	754	20,360	49	21	20,430	5
—	—	5	—	—	5	—	—	5	6
75,895	14,861	20,351	24,228	8,422	244,746	108	97	244,951	7
3,283	3,537	4,576	7,914	2,628	23,806	1	8	23,815	8
2,461,878	404,453	476,012	935,671	736,587	8,296,041	1,232	3,368	8,300,641	9
1,616	—	119	—	35	1,770	—	—	1,770	10
16,710	—	—	—	—	17,251	—	—	17,251	11
—	123	110	—	3	329	—	—	329	12
83,030	10,108	10,931	22,052	11,923	256,932	11	37	256,980	13
2,891,803	536,895	586,958	1,070,757	876,831	9,798,932	1,553	3,737	9,804,222	14
46,505	822	29	2,095	19,474	167,920	—	—	167,920	15
2,938,308	537,717	586,987	1,072,852	896,305	9,966,852	1,553	3,737	9,972,142	16

⁴ Includes 50,629 due from province to Montreal Metropolitan Boulevard Fund.⁵ Territorial government.TABLE 17. Consolidated Liabilities,¹ 1962, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ³	Total	No.
thousands of dollars									
75,643	30,431	8,919	9,547	15,215	281,010	9	—	281,019	1
67,344	11,266	11,774	18,453	10,553	197,981	63	20	198,064	2
677	205	1,719	1,276 ⁴	86	25,756	2	—	25,758	3
703	14	71	9	808	2,896	24	—	2,920	4
—	—	216	18	36	278	—	—	278	5
1,832,172	190,594	175,237	475,507	503,133 ⁶	5,074,596	924	186	5,075,706	6
50,201	66	79	243	3,137	57,255	27	—	57,282	7
7,963 ⁸	—	—	504 ⁸	3,027 ⁸	11,574	—	—	11,574	8
92	74	—	362	2,212	25,696	—	—	25,696	9
14,510	—	—	—	398	14,908	—	—	14,908	10
21,762	—	—	—	—	34,822	—	90	34,912	11
—	91	424	4,741	1,636	10,624	—	—	10,624	12
40,623	7,883	9,598	13,850	12,061	150,308	63	—	150,371	13
2,111,690	240,624	208,037	524,510	552,302	5,887,704	1,112	296	5,889,112	14
826,618	297,093	378,950	548,342	344,003	4,079,148	441	3,441	4,083,030	15
2,938,308	537,717	586,987	1,072,852	896,305	9,966,852	1,553	3,737	9,972,142	16

⁵ Includes 51,932 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁶ Includes 584 short-term capital borrowings.⁷ Includes: Ontario—43,281 Ont. Water Resources Comm.⁸ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.

TABLE 18. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Total liabilities reported for municipalities by Provincial Governments	54,013	...	292,590	154,004
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities.....	—		—	57,944
3	Municipal enterprises	1,158		20,078	5,495
4	Special municipal activities (see commentary on assets and liabilities).....	35		—	—
5	Other	518 ²		11,782 ³	3,340 ³
	Deductions:				
6	Inter-municipal eliminations	—		229	1,427
7	Interfund eliminations	3,910		13,948	11,195
8	Trust funds	12		—	—
9	Revenue fund liabilities of hospitals	—		—	—
10	Duplication of debt	—		—	—
11	Surplus, reserves and investment in capital assets	22,451		174,746	101,534
12	Total consolidated liabilities (per Table 17, item 14).....	29,351	13,177 ⁷	135,527	106,627
13	Sinking funds	115	1,655	3,896	7,368
14	Adjustment re; elimination of utility debt	4,120	26	2,420	3,186
15	Total direct debt (per Table 23, item 10).....	25,116	11,496	129,211	96,073

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund — Cities of St. John's and Corner Brook. Also, reserves for accounts and taxes receivable to gross assets.

³ Added from city reports.

⁴ Adjusting deficits netted against surplus.

TABLE 19. Analysis of Debenture Debt, 1962, by Purpose, by Provinces

No.		Nfld.		P.E.I.		N.S.		N.B.		Qué.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General.....	3,892	4,262	1,680	5,218	36,988 ²	3,151	37,391 ³	6,247 ³	679,460		511,065	263,842
2	Schools.....	...	...	1,171	1,780	48,741	2,137	23,764	2,722	438,871	—	377,204	185,608
3	Sub-totals.....	3,892	4,262	2,851	6,998	85,729	5,288	61,155	8,969	438,871	—	888,269	449,450
	Utilities:									679,460		131,944 ⁴	
4	Water supply systems.....	10,565 ⁵	806 ⁵	579	648	11,910	1,672	6,379 ⁶	3,930 ⁶	..	..	100,320	60,645
5	Electric light and power ..	143	—	411	5	733	44	2,102	1,067	..	..	57,253	26,285
6	Gas supply systems.....	...	...	—	—	...	...	—	—	..	..	2,432	—
7	Transit systems .....	—	—	—	—	...	...	—	—	...	51,932	69,297	19,235
8	Telephone systems.....	—	—	—	—	...	...	—	—	..	..	5,613	—
9	Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—
10	Ferries	—	—	—	—	145	—	—	—	..	..	—	—
11	Airports	—	—	—	—	—	—	667	162	..	..	20	—
12	Housing	—	—	—	—	..	—	928	45	..	..	8,228	2,914
13	Parking authorities.....	—	—	—	—	—	—	—	—	..	..	1,696	8,571
14	Other.....	—	—	—	—	—	—	113	—	..	..	—	—
15	Sub-totals.....	10,708	806	990	653	12,788	1,716	10,189	5,204	..	51,932	244,859	117,650
16	Unclassified	—	—	—	—	—	—	—	—	49,169	65,790	—	—
17	Total debenture debt	14,600	5,068	3,841	7,651	98,517	7,004	71,344	14,173	488,040	117,722	1,133,128	567,100
										1,069,993		131,944 ⁴	

¹ Includes 1961 figures for Hay River.

² Includes some housing.

³ Includes some utilities not separable.

⁴ Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2, 221, 580	3, 175, 653	...	422, 647	785, 980	659, 933	1
1, 067, 547	131, 944		205, 014	317, 986	151, 409	2
51, 932 ¹	—		—	—	—	3
127, 374	—		1, 972	10, 424	131, 847	4
10, 805	4, 972 ³		29 ⁴	—	14, 372 ⁵	5
65, 834	91, 696		11, 286	934	12, 340	6
78, 675	282, 565		17, 470	40, 604	53, 818	7
—	—		681	—	—	8
—	—		—	—	—	9
—	—		13, 238 ⁶	—	4, 614	10
1, 368, 870	826, 618		378, 950	548, 342	334, 487	11
1, 965, 859	2, 111, 690	240, 624 ⁷	208, 037	524, 510	552, 302	12
12, 605	83, 407	17, 200	11, 341	3, 364	48, 215	13
24, 827	5, 863	20, 461	—	+ 3, 124	+ 1, 898	14
1, 928, 427	2, 022, 420	202, 963	196, 696	524, 270	505, 985	15

¹ Improvement Districts.⁶ Included in both municipal and educational reports.⁷ Compiled by Dominion Bureau of Statistics.⁸ Not separable.**TABLE 19. Analysis of Debenture Debt, 1962, by Purpose, by Provinces**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T. ¹		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
36,578	20,057	37,395	36,368	223,687	4,442	118,485 ³	117,464 ³	2,166,866	396	—	186	—	2,167,448	1
		8,770		10,424										
10,827	5,600	8,835	5,140	17,734	—	160,610	7,707	1,632,424	—	—	—	—	1,632,424	2
	48,555		35,832		117,642									
47,405	25,657	46,230	41,508	241,421	4,442	279,095	125,171	3,799,290	396	—	186	—	3,799,872	3
	48,555		44,602		128,066									
28,566	8,335	26,099	8,810	49,952	1,750	71,755	24,380	..	528	—	—	—	..	4
7,466	19,050	2,393	4,909	27,713	1,050	1,889	70	..	—	—	—	—	..	5
—	—	—	—	676	—	—	—	..	—	—	—	—	..	6
4,713	—	356	330	3,360	—	—	—	..	—	—	—	—	..	7
—	—	—	—	15,177	1,900	400	—	..	—	—	—	—	..	8
847	—	—	—	—	—	—	—	..	—	—	—	—	..	9
—	—	—	—	—	—	—	—	..	—	—	—	—	..	10
—	—	—	—	—	—	4	288	..	—	—	—	—	..	11
—	—	—	—	—	—	—	—	..	—	—	—	—	..	12
—	—	—	—	—	—	—	—	..	—	—	—	—	..	13
—	—	—	—	—	—	31	50	..	—	—	—	—	..	14
41,592	27,385	28,848	14,049	96,878	4,700	74,079	24,788	1,160,347	528	—	—	—	1,160,875	15
—	—	—	—	—	—	—	—	114,959	—	—	—	—	114,959	16
88,997	53,042	75,078	55,557	338,299	9,142	353,174	149,959	5,074,596	924 ⁷	—	186 ⁸	—	5,075,706	17
	48,555		44,602		128,066									

³ Includes some sanitation not separable.⁶ Includes some sanitation: also electric light for city of Moncton.⁷ Whitehorse only.⁸ Yellowknife only.

TABLE 20. Changes in Gross Debenture Debt During 1962

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Gross debenture debt as at December 31, 1961	18,615	9,351	96,460	93,138	1,536,032
2	Debentures sold during 1962	1,665	2,664	15,495	5,173	253,502
3	Debentures retired during 1962	612	523	6,434	12,794	113,779
4	Gross debenture debt as at December 31, 1962	19,668	11,492	105,521	85,517	1,675,755

¹ Data not available for B.C. schools and improvement districts.

TABLE 21. Analysis of Debenture Debt by Place of Payment, 1962, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only	16,572	11,492	99,600	79,657	269,086
2	London (England) only	—	—	—	—	3,156
3	London (England) and Canada	—	—	—	—	509
4	New York only	3,096	—	3,341	5,493	336,140
5	New York and Canada	—	—	2,580	367	20,965
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Unclassified	—	—	—	—	1,041,399
9	Totals	19,668	11,492	105,521	85,517	1,675,755

¹ Includes 1961 figures for Hay River.

TABLE 22. Analysis of Debenture Debt Charges, 1962, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
General:						
1	Interest	379	269	1,757	1,972	29,481
2	Serial principal	147	89	2,824	2,239	33,270 ²
3	Sinking fund requirements	119	129	86	145	..
4	Totals (Table 5, item 9)	645	487	4,667	4,356	62,751
Schools:						
5	Interest .....	...	121	2,277	1,532	23,038
6	Serial principal .....	...	40	2,695	1,608	38,640
7	Sinking fund requirements .....	...	41	72	26	—
Utilities: ⁵						
8	Interest	500	64	620	659	17,621
9	Serial principal	229	31	581	440	17,097 ²
10	Sinking fund requirements	25	16	42	126	..
11	Totals (items 4 to 10)	1,399	800	10,954	8,747	159,147

¹ Includes 1961 figures for Hay River.

² Includes sinking fund requirements.

³ Includes some sinking fund requirements.

TABLE 20. Changes in Gross Debenture Debt During 1962

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,701,647	180,749	160,693	455,805	479,699	4,732,189	955	212	4,733,356	1
218,542	24,336	22,405	56,087	24,007 ¹	623,876	—	—	623,876	2
88,017	14,491	7,861	36,385	17,549 ¹	298,445	31	26	298,502	3
1,832,172	190,594	175,237	475,507	503,133	5,074,596	924	186	5,075,706	4

TABLE 21. Analysis of Debenture Debt by Place of Payment, 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,481,216	170,194	148,881	447,486	162,276	2,886,460	924	186	2,887,570	1
—	—	—	—	105	3,261	—	—	3,261	2
—	—	250	—	525	1,284	—	—	1,284	3
350,223	18,500	26,106	26,930	74,923	844,752	—	—	844,752	4
681	—	—	1,091	10,663	36,347	—	—	36,347	5
52	1,900	—	—	4,706	6,658	—	—	6,658	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	249,935	1,291,334	—	—	1,291,334	8
1,832,172	190,594	175,237	475,507	503,133	5,074,596	924	186	5,075,706	9

TABLE 22. Analysis of Debenture Debt Charges, 1962, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
32,110	2,804	3,076	9,561	14,846	96,255	17	11	96,283	1
50,109 ²	3,922	1,595	12,987	14,183 ³	125,492 ²	22	33	125,547	2
..	1,166	1,492	218	772	..	—	—	..	3
82,219	7,892	6,163	22,766	29,801	221,747	39	44	221,830	4
26,606	3,638	2,958	5,873	..	66,043	—	—	66,043	5
39,961 ⁴	3,403 ²	2,745	7,875 ²	..	97,106 ²	—	—	97,106 ²	6
..	..	—	..	..	..	—	—	..	7
16,072	3,027	2,519	4,264	2,484	47,830	22	—	47,852	8
19,280 ²	2,429	1,508	4,743	2,479 ²	50,324 ²	18	—	50,342	9
..	757	502	39	..	..	—	—	..	10
184,138	21,146	16,395	45,560	34,764	483,050	79	44	483,173	11

⁴ Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools and public schools in unorganized areas.

⁵ See text page 8.

**TABLE 23. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt
as at Fiscal Year End December 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Direct debt					
1	Debenture debt.....	19,668	11,492	105,521	85,517	1,675,755 ²
2	Deduct sinking funds	115	1,655	3,896	7,368	12,605
3	Item 1 less item 2.....	19,553	9,837	101,625	78,149	1,663,150
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4.....	19,553	9,837	101,625	78,149	1,663,150
6	Temporary loans and overdrafts	1,774	1,128	14,576	10,135	101,786
	Accounts and other payables:					
7	Trust funds and other deposits	66	—	80	29	3,532
8	Other.....	3,423	417	8,226	5,770	104,966
9	Other liabilities	300	114	4,704	1,990	54,993
10	Total direct debt less sinking funds	25,116	11,496	129,211	96,073	1,928,427
	Indirect debt					
11	Guaranteed bonds or debentures	—	—	1,352	5,033	—
12	Deduct sinking funds	—	—	333	—	—
13	Item 11 less item 12.....	—	—	1,019	5,033	—
14	Guaranteed bank loans	3	—	—	—	—
15	Total indirect debt less sinking funds	3	—	1,019	5,033	—
16	Total direct and indirect debt less sinking funds	25,119	11,496	130,230	101,106	1,928,427

¹ Includes 1961 figures for Hay River.

TABLE 24. Trust and Agency Funds¹, 1962, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Assets					
1	Cash	35	29	21	242	..
2	Investments	3	286	6,485	4,514	..
3	Due from other funds.....	91	—	80	29	..
4	Other assets.....	64	—	38	266	..
5	Total assets	193	315	6,624	5,051	..
	Liabilities					
6	Accounts payable	—	—	—	1	..
7	Due to other funds.....	—	—	5	88	..
8	Other liabilities.....	—	—	—	—	..
9	Trust and agency fund balances	193	315	6,619	4,962	..
10	Total liabilities	193	315	6,624	5,051	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 16 and 17, and are presented here for additional information only. See commentary, page 10.

**TABLE 23. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt
as at Fiscal Year End December 31, 1962**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,832,172	190,594	175,237	475,507	503,133	5,074,596	924	186	5,075,706	1
83,407	18,182	11,341	3,364	48,215	190,148	—	—	190,148	2
1,748,765	172,412	163,896	472,143	454,918	4,884,448	924	186	4,885,558	3
—	—	—	628	—	628	—	—	628	4
1,748,765	172,412	163,896	472,771	454,918	4,885,076	924	186	4,886,186	5
75,368	12,455	8,919	9,407	15,204	250,752	9	—	250,761	6
—	87	424	4,741	1,636	10,595	—	—	10,595	7
161,288	12,185	13,858	25,460	24,844	360,437	116	110	360,663	8
36,999	5,824	9,599	11,891	9,383	135,797	63	—	135,860	9
2,022,420	202,963	196,696	524,270	505,985	5,642,657	1,112	296	5,644,065	10
3,342	2,590	—	—	—	12,317	—	—	12,317	11
—	—	—	—	—	333	—	—	333	12
3,342	2,590	—	—	—	11,984	—	—	11,984	13
—	—	—	8	—	11	—	—	11	14
3,342	2,590	—	8	—	11,995	—	—	11,995	15
2,025,762	205,553	196,696	524,278	505,985	5,654,652	1,112	296	5,656,060	16

¹ Includes 51,932 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.**TABLE 24. Trust and Agency Funds,¹ 1962, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
..	1,218	588	305	652	..	—	—	..	1
..	31,954	9,457	38,880	1,659	..	—	—	..	2
..	91	424	4,741	1,636	..	—	—	..	3
..	1,162	2,309	1,601	324	..	—	—	..	4
..	34,425	12,778	45,527	4,271	..	—	—	..	5
..	630	6	273	—	..	—	—	..	6
..	123	110	—	3	..	—	—	..	7
..	183	99	978	—	..	—	—	..	8
..	33,489	12,563	44,276	4,268	..	—	—	..	9
..	34,425	12,778	45,527	4,271	..	—	—	..	10

¹ Cities of St. John's and Corner Brook; information for other municipalities is not available.



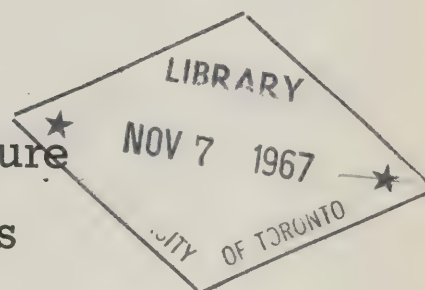
MUNICIPAL GOVERNMENT FINANCE

1963

Revenue and Expenditure

Assets and Liabilities

Actual



This publication was formerly entitled "Financial Statistics of Municipal Governments." The contents have been re-arranged and some new tables added.—See Table of Contents.

DOMINION BUREAU OF STATISTICS



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Governments and Transportation Division
Governments Section

MUNICIPAL GOVERNMENT FINANCE
1963

Revenue and Expenditure
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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

INTRODUCTION

This publication provides a summary of the financial position and revenue and expenditure of local governments in Canada grouped by province and territory.

The form and content of this publication in previous years have differed from the equivalent publications on federal government finance (Catalogue No. 68-211) and provincial government finance (Catalogue No. 68-207) produced by the Division. This was due in part to the complexities of municipal

government and in part to the unavailability, in those years, of information on municipal transactions of a capital nature in sufficient detail to prepare tables of gross and net general revenue and expenditure. Some of these problems have been resolved and the results are reflected in this report, thereby making available a set of figures that are much more compatible with publications of federal and provincial government finance. For the greater convenience of the reader, the Table of Contents has been cross-referenced to the tables contained in previous publications of this series.

MUNICIPAL GOVERNMENT

In order to provide a better understanding of the framework of municipal financial statistics, the following description of the functions and responsibilities of municipal governments and of the various types of municipal organizations in each province is presented.

The British North America Act of 1867 placed municipal government in Canada under the jurisdiction of the Provincial Legislatures. The powers and responsibilities of municipalities are those delegated to them by statutes passed by the respective Provincial Legislatures. Some of these apply to all municipalities within a province, some to a certain type or group, and many to one municipality only. The types of municipal organization and the nature of the municipal services provided vary greatly from region to region, and are adjusted from time to time to meet changing needs and conditions. In general terms, municipalities have the responsibility of providing local government services and have the power to raise revenue locally and/or to borrow funds to pay the cost of such services.

The local government statistical universe includes (a) local municipalities (b) area governments (c) joint boards and commissions (d) provincially appointed boards or officials discharging local government responsibilities in areas without local municipal organization, and (e) schools operated by local authorities.

Local government responsibilities are discharged by each of the above through a combination of the following administrative bodies:

- Departmental government,
- Special funds (activities)
- Health, welfare and administration of justice institutions,
- Educational institutions,
- Enterprises or utilities.

The statistics contained in this report do not attempt, at the present time, to cover this whole universe due primarily to unavailability of data. Rather they present the **cost** to local municipalities and area governments of (a) departmental government (b) special funds, (c) health, welfare and

administration of justice institutions, (d) schools operated by local authorities and (e) utilities, that must be provided from municipal revenue. However as the financial transactions of certain special funds (activities) and joint boards in Nova Scotia, Saskatchewan and British Columbia have been made available to DBS, these data are also included as noted in the description of municipal organization in those provinces.

Operating statements of municipal government enterprises (utilities) are not included in this report because their impact is only upon users of the service and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. In future years the series on government enterprise finance which now only includes federal and provincial government enterprises will be extended to include municipal government enterprises, thus providing a source of the financial data of this segment of the local government universe.

The major revenue source available to municipalities is taxation of real property. This is supplemented in varying degrees by taxation of personal property, business and persons (poll taxes). In two provinces, municipalities may levy an amusement tax and in three they may impose sales taxes on specific commodities. Miscellaneous general revenue is derived from licences, permits, rents, concessions, franchises and fines. Numerous municipalities operate utilities for the provision of water and, in many instances, electricity, gas, transportation, telephone and other services. These utilities sometimes provide surplus funds that may become available to help pay for other municipal services; on the other hand, municipal expenditures often include provision for the deficits of their utilities and enterprises.

In differing degrees, and with varying amounts of provincial assistance, municipalities are responsible for the following services: protection of persons and property through police and fire forces, courts and local jails, and inspection services such as buildings, plumbing, elevators, weeds, etc.; roads and streets, sanitation; certain health and

welfare services; and some recreation and other community services. In most provinces, municipalities are responsible for levying and collecting local education taxes on real property on behalf of schools operated by local authorities, and often for borrowing capital funds, for required school construction. Local administrative responsibility for education lies with boards of trustees separate from the councils that govern municipalities (except Alberta; see page 7).

All provinces provide financial assistance to their municipalities. This may be in the form of unconditional subsidies which may be spent as municipalities see fit, or grants-in-aid of specific services which are the municipality's responsibility. The provinces may also make loans to municipalities for capital purposes or guarantee their debt on borrowings. Other forms of indirect assistance are the resumption by the provincial governments of responsibilities formerly delegated to the municipalities and the extension of municipal taxing privileges into what were formerly considered to be provincial revenue fields. Provinces also provide various technical and consultative services to their municipalities.

A description of municipal organization in each province and the territories as of January 1, 1963 follows:

Newfoundland.—Only about 1/5 of 1% of the total area of the province is municipally organized. There are two cities—Saint John's and Corner Brook. A number of the province's many settlements have been organized into 43 towns, 4 rural districts, 1 local improvement district and 44 local government communities. There are no rural municipalities in the usual sense. The towns, rural districts and local improvement district operate under the Local Government Act; towns and rural districts have elected councils and the local improvement district has appointed trustees. Local government communities established under the Community Councils Act in the smaller settlements have limited powers and functions (e.g. fire protection and water supply). Municipalities are supervised by the Department of Municipal Affairs and Supply.

Prince Edward Island.—In this island province one city and seven towns have been incorporated under special acts and 17 villages have been established under the Village Services Act. There is no municipal organization for the remainder of the province although it is divided into school sections which have elected school boards.

Nova Scotia.—Municipal organization in Nova Scotia covers the whole of the province. The three cities operate under special charters and special legislation. Thirty-nine towns operate under the Town Incorporation Act, but there are no municipalities incorporated as villages. Cities and towns are independent of counties. The rural area is divided into 18 counties which in themselves do not represent units of local government. However, 12 of

these counties each comprise one municipality and the other six each comprise two municipalities making a total of 24 rural municipalities. The financial transactions of special areas and districts, joint expenditure boards and local commissions are included in these statistics. Supervision of municipalities is exercised through the Department of Municipal Affairs.

New Brunswick.—This province is divided into 15 counties which are incorporated municipalities and exercise the powers of local self-government of rural municipalities, although certain of their powers often apply in both rural and urban municipalities. The six cities have special charters and the 21 towns operate under the Towns Incorporation Act. There is also one village. There are 54 local improvement districts within the counties but outside the cities, towns and the village; these have been incorporated for the provision of limited municipal services. (e.g. fire protection, public works and water and sewerage). The Department of Municipal Affairs exercises supervision over incorporated municipalities.

Quebec.—Municipal divisions in Quebec embrace the more thickly settled areas comprising about one third of the province and the remainder is designated by the province as "territories". The organized area is divided into 74 county municipalities which are divided again into local municipalities designated as village, township, parish or simply as municipalities. The counties as such have no direct powers of taxation. Funds to finance the services falling within their jurisdiction are requisitioned by their member municipalities. Parts of some counties in outlying areas with little or no population are not yet organized into incorporated units of local government. There are 329 villages and 1,111 townships and parishes. A small number of these are independent of the counties in which they are located. The municipal code governs local municipalities and the 58 cities and 173 towns have special acts. Supervision of and assistance to municipalities is through the Department of Municipal Affairs and the Quebec Municipal Commission. Municipal statistics are gathered by the Quebec Bureau of Statistics.

The active functions of the Montreal Metropolitan Corporation are now considerably decreased because of (a) the assumption by the province on April 1, 1961, of both the cost of construction and maintenance of the Montreal Metropolitan Boulevard as a provincial highway, and (b) the ability of the area municipalities to fulfill their own obligations. The Corporation continues to service borrowings already incurred and to apportion costs incurred in the area municipalities for streets constructed on each side of the Montreal Metropolitan Boulevard.

The County of Laval was replaced in March 1959 by the Inter-Urban Corporation of Île Jésus in order to facilitate solution of inter-municipal problems on the island.

Ontario.—Slightly more than one tenth of the area of Ontario is municipally organized and the remainder (designated as "Districts") is governed entirely by the Provincial Government. The older settled section of the province is divided into 43 counties, five of which are united with others for administrative purposes. Each county, although it is an incorporated municipality, comprises the towns, villages and townships situated within its borders from which it requisitions a county "rate". Seven "separated" towns in southern Ontario are independent of the counties for administrative purposes other than certain road expenditures. There are 32 cities, 157 towns, 158 villages, 573 townships and 19 improvement districts in the province. Some of each are located in the 11 northern districts in which no county organization exists. Supervisory control of municipalities is exercised by the Department of Municipal Affairs and the Ontario Municipal Board under the Municipal Act and other acts governing aspects of municipal government.

The municipality of Metropolitan Toronto was formed on January 1, 1954 and encompasses thirteen "area municipalities" — one city, four towns, three villages and five townships. The Metropolitan Council is composed of the Mayor, two senior controllers and the senior aldermen of each of the nine wards of the City of Toronto and the head of the council of each of the 12 suburban area municipalities. The chairman of the council is elected by the other members of the Metropolitan Council and need not be a member of council of an "area" municipality. The municipality of Metropolitan Toronto has jurisdiction over assessments, trunk water and sewerage works, metropolitan road systems, transit, municipal housing developments, community planning, main parks and recreation areas, the administration of justice and certain health and welfare services. A unified metropolitan police force and a metropolitan licensing commission have been established. The main source of revenue of Metropolitan Toronto consists of a levy apportioned among the "area municipalities". All borrowing of the area municipalities for capital purposes is done by the municipality of Metropolitan Toronto.

Manitoba.—Manitoba has nine cities, which derive their powers from special acts and do not come under the purview of the Department of Municipal Affairs. The department supervises the 35 towns, 37 villages and 110 rural municipalities incorporated under the Municipal Act. There are 17 local government districts in settled areas not within local municipalities; where provincially appointed resident administrators carry out the functions of the municipal council. The financial transactions of these districts are included in the statistics, since although not "incorporated municipalities", they are providing services of a municipal nature to the residents of these areas. The remaining unorganized area of the province is a direct responsibility of the Provincial Government.

The Metropolitan Corporation of Greater Winnipeg has been in existence since November 1, 1960. Its council is separate and distinct from

those of the 16 area municipalities. The councillors are elected as individuals from ten districts, each containing approximately the same number of voters. The council has jurisdiction over planning, zoning, land development, assessments, arterial roads, water supply, sewage disposal, transit and other services. It borrows money only for its own undertakings and leaves to its area municipalities the responsibility for welfare, police, fire protection and other services. Its expenditures are financed by a proportion of the business and other taxes levied on industrial or commercial property by the area municipalities and by a uniform levy on the equalized assessment of all taxable real property in the area municipalities.

Saskatchewan.—All municipalities in Saskatchewan derive their powers from general acts that are designated with the name of the type of municipality. There are 11 cities, 116 towns, 365 villages, and 296 rural municipalities. The area so organized consists of most of the southern 2/5 of the province; the remainder of this portion is administered for local purposes by the province in unincorporated local improvement districts. Financial transactions of these improvement districts are included herein. The northern 3/5 is sparsely populated and without local government although some municipal services are provided by the province through the operation of the Northern Administration Act. Such services are not included in the statistical tables in this publication. Municipalities are supervised by the Department of Municipal Affairs.

Alberta.—The whole province of Alberta is under some type of municipal organization. The province has an act applying to each municipality and under these acts the Department of Municipal Affairs supervises the 10 cities, 91 towns, 158 villages, 25 municipal districts and 23 counties. The latter administer schools as well as municipal services. Municipal government for the 51 improvement districts and 3 special areas is provided by the Department of Municipal Affairs. Finances of improvement districts and special areas are added to the data on incorporated municipalities in the statistics in this publication.

British Columbia.—Less than 1/2 of 1% of the area of British Columbia is organized into municipalities. Additional small areas have sufficient population to require administration of local activities by the Provincial Government. There are 32 cities, 4 towns, 61 villages and 30 districts; the latter being chiefly rural municipalities, except for those adjacent to the principal cities of Victoria and Vancouver. It should be emphasized, however, that the application of the name "city" is somewhat different from the commonly accepted meaning. In that several of these "cities" have populations of fewer than 3,000 and perhaps 1/2 or more would not normally be incorporated as cities in another province. Municipalities are supervised by the Department of Municipal Affairs.

In addition to the above types of municipalities there are also 286 improvement districts. These districts provide certain municipal services such as protection, waterworks, irrigation, etc. Complete financial data of these districts are included in this report. The relevant financial transactions of the Greater Nanaimo and the Greater Vancouver Sewerage and Drainage Districts and the Greater

Nanaimo, Greater Vancouver and Greater Victoria Water Districts have also been included.

Yukon and Northwest Territories.—There are two cities, Whitehorse and Dawson, and one unincorporated town, Mayo, in the Yukon Territory and two towns, Yellowknife and Hay River, in the Northwest Territories, all of which provide some municipal services to their local areas.

COMMENTARY AND EXPLANATORY NOTES

This presentation of municipal financial data is achieved by the use of certain material in addition to that provided in the Annual Statistical Report of the provinces on their municipalities. This material is obtained from the reports of other provincial departments, such as education, from provincial public accounts, from reports of individual municipalities, from reports of certain special areas, districts and boards, and by direct correspondence. The content of the principal tables and the relative sources of material are described below.

The classification system for municipal finance statistics published by the Dominion Bureau of Statistics is based on the "Municipal Finance Reporting Manual — Catalogue No. 12-507", which incorporates classifications agreed upon by a series of Dominion-Provincial Conferences. This Manual (3rd Edition, 1960) is a revision of similar documents published in 1942 and 1950, and has been made available to all Municipal Treasurers and Auditors. The majority of provincial Departments of Municipal Affairs now use the 1960 revision in whole or in part, as a basis for reporting municipal finance statistics.

The changes in classifications and concepts recommended in the 1960 edition of the Manual are followed in this statistical publication, to the extent possible, by adaptation of the material available from those provinces in which the recommendations of the new Manual have not yet been fully adopted. (e.g. debenture debt charges recoverable are not included in revenue). This and other changes are described more fully later in the text.

Certain omissions of figures from the tables in this report are due to the fact that relevant information is not made available to DBS.

Statistics of municipalities in each province are for the calendar year 1963 except for several cities in the province of Quebec where the fiscal year terminated at the end of April or May 1964. Information on education costs is for the calendar year 1963 for all provinces except Quebec and Prince Edward Island where data for the school fiscal year ending June 30, 1964 is used. As actual figures for the year ended June 30, 1964 were not available from Quebec School authorities, the data included in this publication therefore are estimated on trend.

REVENUES AND EXPENDITURES

I. Current Revenue and Expenditure

The revenue and expenditure of the current or revenue fund portrays the expenditures incurred by municipalities together with the revenues available to meet these expenditures.

Municipal accounting conventions, in accordance with the principles of fund accounting, treat the repayment of long-term loans as an expenditure of the revenue fund in the year in which revenue is provided for this purpose. Statistically all funds of a municipality are combined and outlays for repayment of loans incurred to purchase fixed assets are not considered to be expenditures. In the calculation of "general expenditure", outlays for the acquisition of fixed assets are reflected at the point in time at which the fixed asset was acquired rather than when any loan incurred in this respect, was repaid (see explanation of gross and net general revenue on page 10).

As previous publications of this report on municipal finance statistics only presented current revenue and expenditure, such a presentation is

included in Tables 1 and 2, both for reference and to show the differences between "current" revenue and expenditure (in the municipal accounting sense) and "general" revenue and expenditure.

Tables 1 and 2 show the current revenue and expenditure of incorporated municipalities and unincorporated local government areas, together with certain joint boards which, though separately reported, carry on activities handled through current account in most other municipalities. Statistics do not include, the revenue and expenditure of hospitals, libraries, or certain special areas, the assets and liabilities of which, however, are reported in Tables 12 and 13. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school tax levies for operations and debt charges are included as municipal revenue and expenditure.

In order to assist the reader to determine the total provincial-municipal contributions to schools operated by local authorities, Table 22 showing provincial government grants paid directly to such school authorities is included.

Recommendations of the 1960 edition of the Manual have been followed to the extent of including in current expenditures, where possible, the principal repayment of all long-term debt. Expenditures formerly classified as "Capital expenditures out of revenue" have now been classified in Table 2 as "Contributions to capital and loan funds" and are included by function in Table 3, "Gross Capital Expenditures for Fixed Assets". (See Commentary, page 10.)

Prior to 1960, where, as now, debenture debt included debentures issued directly by utilities or by municipalities on their behalf, the relative debenture debt charges were included in current expenditures as such and in revenue as debenture debt charges recoverable. This procedure has now been changed in conformity with recommendations contained in the new Manual. Debenture debt charges recoverable have been netted against the expenditure item "Debt charges", so that the latter item now represents only debenture and other debt charges for general municipal purposes (including schools, special funds and activities). To provide comparability with former series, supplementary data on debenture debt charges of utilities are shown in Table 11.

In the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges for debentures issued by the hospital districts although the relative debenture debt is included in the Statement of Consolidated Liabilities.

Debenture debt charges relative to debentures issued by, or on behalf of, school authorities are now included in the expenditure item "Debt charges" rather than in "Education"; this is comparable to the procedure followed in 1959 and prior years and has been adopted to obtain comparable statistics over time. Data on debenture debt charges of schools are shown in Table 11.

Care should be taken in making comparisons between provinces of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of this kind.

Legislation in two provinces provides, through grants, a certain measure of relief to municipal taxpayers with regard to property taxes payable by them.

In Ontario the Municipal Unconditional Grants Act provides for a grant (amounting to \$24,463,313 in 1963) by the province to the municipalities to be applied solely for the benefit of persons paying taxes on residential or farm properties. The tax rate levied on these taxpayers is reduced by the amount of this grant, which is reflected as municipal revenue from the province.

In British Columbia under the Home-owners Grant Act the province provides tax relief for resident home-owners. The maximum amount of this grant was \$70.00 in 1963 and no grant is made when the tax payable is \$1.00 or less. The amount of the grant (\$19,005,460 in 1963) claimed by the home-owner on payment of his property taxes is credited by the municipality to reduce the home-owner's tax account. While the grant is paid to the municipality on behalf of the home-owner, it has no effect on the amount of taxes levied by municipalities and is not reflected as municipal revenue from the province.

Specific comments on current revenue and expenditure in each province follows;

Newfoundland.—Included are taxes levied and collected by the local School Tax Area Authorities in Deer Lake, Gander, Lewisporte, and Corner Brook which are distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the Provincial Government except for school fees and voluntary contributions. The cost of police, health and social welfare services is borne by the Provincial Government except for minor amounts in some municipalities.

Prince Edward Island.—For municipalities where statements of receipts and payments are provided, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), special area or district charges and joint expenditure boards or committees". School taxation is as reported in the "Annual Report of Municipal Statistics" published by the Department of Municipal Affairs.

New Brunswick.—Taxes levied by city and town school boards are as provided by the Department of Education, and an estimate of the levy by local school boards for Restigouche County is added.

Quebec.—Municipal revenues and expenditures have been supplemented by estimated school tax revenues, and education and school debenture debt charge expenditures. Investment earnings and debt charges of the Montreal Metropolitan Corporation have been incorporated into municipal revenue and expenditure.

Ontario.—School taxation from the municipal report has been augmented by the amount of "Local tax levy" of schools in unorganized areas as provided by the Department of Education.

As financial statistics of health units, police villages, conservation authorities and other joint boards and commissions have not been made available for the year 1963, it has not been possible to integrate these with other municipal revenues and expenditures.

Manitoba.—Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and the General and Sanitation Divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not published by the Department of Education.

Saskatchewan.—School taxation is as reported in the Annual Report of the Department of Municipal Affairs.

Alberta.—School tax levies are as reported in the Annual Report of the Department of Municipal Affairs.

British Columbia.—School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1964, representing amounts voted by rural school districts in unorganized areas and collected for them by the Province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the Town of Hay River. As 1963 statements for the Town of Yellowknife were not available, 1962 information has been used.

The summaries on pages 13 and 14 show comparable figures of current revenue and expenditure of municipal governments for the last five years. Data for the year 1959 have been adjusted to conform to new procedures introduced in 1960, i.e., debenture debt charges recoverable have been netted against debt charges so that the latter include only those charges on debt incurred for general municipal and school purposes.

Preliminary and estimate figures of current revenue and expenditure for the Calendar years 1964 and 1965 respectively may be obtained by reference to the Dominion Bureau of Statistics' publication "Financial Statistics of Municipal Governments", Catalogue No. 68-203.

II. Gross General Revenue and Expenditure

In order to present financial statistics of the municipal governments so that they are more nearly comparable to the federal and the provincial government series of financial statistics, this publication, for the first time, includes, in Tables 1 and 2 figures of municipal gross general revenue and expenditure for all provinces. Gross general revenue and expenditure figures include all revenue regardless of the source and the total cost of all services rendered. Expenditures on fixed assets are reflected in the time period in which assets are acquired rather than in the time period in which debt incurred to finance the purchase of such assets is retired.

A complete tabulation of gross general revenue is not possible at this time due to lack of information on contributions by land developers, sale of fixed assets, and interest on temporary investments of the capital fund; and will not be possible until all municipalities in each province prepare a Statement of Source and Application of Capital Funds. Gross general revenue is calculated in this publication by adding to current revenue the capital grants-in-aid as shown in Table 4. (See Table 9 for an analysis of capital grants-in-aid from governments.) Gross general expenditure is calculated by adding to current expenditure gross capital expenditures for fixed assets as shown in Table 3, and by deducting (a) debenture debt principal retired, (b) other long-term debt principal retired (c) sinking fund installments, and (d) contributions to the capital and loan fund.

III. Net General Revenue and Expenditure

Tables 1 and 2 also include, by provinces, general revenue and expenditure on a "net" basis. Net general revenue and expenditure figures reflect only those revenues that the government was required to raise directly (through taxation etc.) and the nature and extent of the services provided therefrom. However while unconditional subsidy payments by one government to another should be eliminated in the interest of conceptual uniformity, because there are no conditions attached to the use of such aid, it is not possible to identify the use of these in the expenditures of the government receiving the subsidy. Accordingly in calculating net general revenue and expenditure only grants-in-aid and shared-cost contributions are eliminated from the gross general revenue and expenditure of the receiving government. Tables 5 and 6 show the percentage distribution of net general revenue by source and net general expenditure by function.

In making any comparison with federal or provincial financial statistics, it should be noted that, in arriving at municipal net general revenue and expenditure "interest, tax penalties, etc." has not been netted against "debt charges" because segregated figures are not available for the interest portion of this amount.

IV. Gross Capital Expenditures for Fixed Assets

Table 3 combines capital expenditures out of revenue and capital expenditures out of all capital funds including reserves. No consistent method of reporting such expenditures has been adopted with the result that D.B.S. must collect these data separately. The sources of these data for each province are set out below.

Newfoundland.—Gross expenditure on capital account for all municipalities.

Prince Edward Island.—Capital expenditures for Charlottetown, Summerside, Kensington, Souris and one village only. As capital expenditures for schools are not available, the increase in school fixed assets, as reported by the Education Division of DBS has been used.

Nova Scotia.—Capital expenditures for all municipalities and schools as shown in the Annual Report of the Department of Municipal Affairs.

New Brunswick.—Capital expenditures for all municipalities. Capital costs of schools were provided by the Department of Education.

Quebec.—Estimates of total capital expenditure for general municipal and school purposes were made according to public investment concepts.

Ontario.—Municipal capital expenditures are based on a sample survey of the municipalities; outlays from school capital funds are as shown in the Department of Education Annual Report. Hospital capital expenditures were obtained from information supplied by the Department of Municipal Affairs.

Manitoba.—Capital expenditures for municipalities and schools were estimated in accordance with public investment concepts; for hospitals, capital expenditures were obtained from city financial reports.

Saskatchewan.—Capital expenditures for all municipalities; capital payments for schools as shown in the Department of Education Report; amounts of new debenture issues were used for union hospital districts.

Alberta.—Capital expenditures for all municipalities and schools as shown in the annual reports of the Departments of Municipal Affairs and Education; municipal borrowings for hospital districts as approved by the Local Authorities Board.

British Columbia.—Capital expenditures for all municipalities and for the Greater Vancouver Sewerage and Drainage District and the Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 91.6 per cent of the school boards surveyed in the Province.

Yukon Territory.—Capital expenditures as reported by the municipalities.

Northwest Territories.—Capital expenditures as reported by the municipalities.

ASSETS AND LIABILITIES

Generally speaking the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the provincial Departments of Municipal Affairs. Where it has been necessary to use sources of information, either wholly or to supplement that provided by the Departments of Municipal Affairs or where the information provided is not all-inclusive comments relative to the provinces concerned are noted below.

Tables 12 and 13 represent a consolidation of the assets, liabilities and reserves of the major local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are coexistent with the municipalities, to the extent that their data has been provided to D.B.S. This enables the report to give a more uniform presentation for each province regardless of different organizational plans and reporting methods—particularly education financing. Until such time as separate financial statements for Special Funds (Activities) and joint boards and commissions are provided by the provincial Departments of Municipal Affairs, and until there are separate compilations of financial statistics of municipal utilities and of schools operated by local authorities, by the Dominion Bureau of Statistics, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments, but securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Trust and Agency Funds, (Table 19), include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by the municipalities. No data are reflected for municipalities in the provinces of Quebec and Ontario as information on transactions of Trust and Agency Funds was not available. The assets and liabilities of Trust and Agency Funds are not included in Tables 12 and 13.

Comments or qualifications relative to municipal assets and liabilities in each province follow:

Newfoundland.—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

Prince Edward Island.—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia.—Information in the Department of Municipal Affairs Report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick.—Information in the Department of Municipal Affairs Report has been supplemented from city reports. Assets and liabilities of schools are as obtained from the Department of Education. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—Information provided by the Quebec Bureau of Statistics has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation. As the data for schools as at June 30, 1964, were not available, figures for the year ended June 30, 1963 are included in these statistics.

Ontario.—As complete financial statements of municipal boards, commissions and special activities within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures. Consequently, the inter-fund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and at the gross debenture debt for Roman Catholic Separate Schools, and for public in unorganized areas.

Manitoba.—Assets and liabilities have been compiled from the individual financial reports of the municipalities, the annual report of the Metropolitan Corporation of Greater Winnipeg, (this report includes water, sanitation and transit divisions which were formerly the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the Greater Winnipeg Transit Commission) and the Department of Education Annual Report.

Saskatchewan.—Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education Annual Report.

Alberta.—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the Annual Report of the Department of Education.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, The Greater Victoria Water District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the Town of Hay River. As 1963 statements for the Town of Yellowknife were not available, 1962 information has been used.

DIRECT AND INDIRECT DEBT

Table 18 is a breakdown, by province, of the total direct and indirect debt of municipal governments as shown in Table 7 of "Consolidated Public Finance", Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt, (which is largely issued by the municipalities on behalf of utilities), is not included

in this table. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 13 and total direct debt less sinking funds as shown in Table 18 appears in Table 14, items 12 to 14. "Indirect debt" consists of the direct debt of certain outside authorities, guaranteed as to principal and interest by the municipalities.

July 29, 1966

Current Revenue
Fiscal Years Ended December 31

Province	1959	1960	1961	1962	1963
millions of dollars					
Newfoundland	6.0	6.5	7.1	7.8	9.1
Prince Edward Island	2.8	3.1	3.5	3.8	4.2
Nova Scotia	40.6	46.1	49.9	55.1	59.6
New Brunswick	36.5	40.9	43.9	48.2	52.0
Quebec	387.4	424.7	451.8	459.6	503.4
Ontario	706.4	780.7	837.7	904.4	977.6
Manitoba	77.9	85.0	95.8	103.6	109.8
Saskatchewan	96.4	108.2	113.8	119.5	125.7
Alberta	146.0	164.9	181.1	194.9	206.4
British Columbia	164.2	183.2	198.7	214.3	226.5
Yukon Territory .....	.4	.4	.5	.5	.6
Northwest Territories .....	.6	.6	.6	.7	.7
Totals	1,665.2	1,844.3	1,984.4	2,112.4	2,275.6

Current Expenditure
Fiscal Years Ended December 31

Province	1959	1960	1961	1962	1963
millions of dollars					
Newfoundland	5.9	6.4	7.2	7.7	9.3
Prince Edward Island	2.7	3.1	3.5	3.8	4.3
Nova Scotia	41.2	46.8	50.6	55.8	59.9
New Brunswick	36.1	40.4	44.1	48.2	52.2
Quebec	388.0	425.7	467.1	471.8	519.8
Ontario	707.1	780.6	833.2	905.3	977.2
Manitoba	78.5	86.0	94.1	102.9	109.5
Saskatchewan	95.1	109.6	112.1	119.8	125.4
Alberta	144.4	165.0	178.4	195.7	206.6
British Columbia	163.1	181.2	199.0	216.4	228.3
Yukon Territory .....	.4	.4	.5	.5	.5
Northwest Territories .....	.5	.5	.6	.7	.7
Totals	1,663.0	1,845.7	1,990.4	2,128.6	2,293.7

Current Revenue by Source
Fiscal Years Ended December 31

Source	1959	1960	1961	1962	1963
millions of dollars					
Taxation:					
Real property, personal property and business	1,122.3	1,243.4	1,334.1	1,440.1	1,582.4
Sales	74.4	81.7	87.0	53.7	62.4
Special assessments and charges	74.0	88.1	102.4	116.2	91.1
Other	10.3	11.2	16.8	16.3	16.7
Total taxation	1,281.0	1,424.4	1,540.3	1,626.3	1,752.6
Licences and permits	24.7	25.2	27.9	29.2	31.9
Contributions, grants and subsidies:					
Governments	217.3	252.0	269.0	280.6	298.5
Government enterprises	45.4	40.8	37.1	47.7	50.0
Other	5.8	5.4	6.1	10.4	7.7
Total contributions, grants and subsidies	268.5	298.2	312.2	338.7	356.2
Other revenue	91.0	96.5	104.0	118.2	134.9
Total current revenue	1,665.2	1,844.3	1,984.4	2,112.4	2,275.6

Current Expenditure by Function
Fiscal Years Ended December 31

Function	1959	1960	1961	1962	1963
millions of dollars					
General government	120.8	129.5	139.8	160.8	162.5
Protection of persons and property	203.3	221.5	243.4	262.8	284.7
Public works	240.5	264.8	262.7	283.8	299.2
Sanitation and waste removal	61.1	63.9	70.2	74.2	79.9
Health	52.7	44.7	47.4	48.0	48.6
Social welfare	74.5	86.6	101.1	105.8	112.4
Education	449.8	508.2	551.1	562.6	604.7
Recreation and community services	53.3	62.4	68.5	76.8	84.8
Debt charges:					
Debenture and other long-term ¹	283.2	320.7	353.9	385.8	439.4
Other	13.0	15.0	27.0	27.2	18.2
Other expenditure	110.8	128.4	125.3	140.8	159.3
Total current expenditure	1,663.0	1,845.7	1,990.4	2,128.6	2,293.7

¹ Includes debt charges on debentures issued by or on behalf of local school authorities as follows; 1959, 117.8; 1960, 136.8; 1961, 152.7; 1962, 163.1 and 1963, 204.3.

SECTION A

TABLE 1. Revenue, 1963, by Provinces

No.	Source	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	3,305	3,305	3,305	2,741	2,741	2,741
2	Personal property	4	4	4	137	137	137
3	Business	1,252	1,252	1,252	396	396	396
4	Poll	187	187	187	135	135	135
5	Sales (including amusement)	935	935	935	...	...	...
6	Other	26	26	26	—	—	—
7	Total general and school	5,709	5,709	5,709	3,409	3,409	3,409
8	Special assessments (owners' share) and charges	69	69	69	79	79	79
9	Total taxation¹	5,778	5,778	5,778	3,488	3,488	3,488
10	Licences and permits	190	190	190	59	59	59
11	Rents, concessions and franchises	163	163	163	10	10	10
12	Fines	1	1	1	59	59	59
13	Interest, tax penalties, etc.	8	8	8	7	7	7
14	Service charges	—	—	—	--	--	--
15	Recreation and community services	44	44	44	1	1	1
	Contributions, grants and subsidies: ²						
16	Governments	1,958	2,457	1,172	511	599	460
17	Government enterprises	111	111	111	92	92	92
18	Other	539	548	548	1	1	1
19	Total contributions, grants and subsidies	2,608	3,116	1,831	604	692	553
20	Other revenue	328	328	328	11	11	11
21	Total revenue	9,120	9,628	8,343	4,239	4,327	4,188
22	Surplus from previous years	10	...	...	50	...	...
23	Deficit for year	594	...	...	6	...	...
24	Totals	9,724	...	...	4,295	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1963, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
34,443	34,443	34,443	25,093	25,093	25,093	299,526	299,526	299,526	1
7,263	7,263	7,263	5,956	5,956	5,956	..	..	..	2
1,841	1,841	1,841	1,929	1,929	1,929	28,420	28,420	28,420	3
1,523	1,523	1,523	3,237	3,237	3,237	..	..	..	4
...	...	...	...	...	...	59,881	59,881	59,881	5
280	280	280	396	396	396	10,445	10,445	10,445	6
45,350	45,350	45,350	36,611	36,611	36,611	398,272	398,272	398,272	7
629	629	629	188	188	188	30,765	30,765	30,765	8
45,979	45,979	45,979	36,799	36,799	36,799	429,037	429,037	429,037	9
441	441	441	344	344	344	7,473	7,473	7,473	10
682	682	682	262	262	262	4,127	4,127	4,127	11
280	280	280	216	216	216	5,837	5,837	5,837	12
616	616	616	416	416	416	2,511	2,511	2,511	13
—	—	—	27	27	27	5,683	5,683	5,683	14
27	27	27	123	123	123	2,191	2,191	2,191	15
9,510	10,770	3,783	12,805	15,515	9,218	22,464	22,765	4,431	16
1,304	1,318	1,318	721	721	721	6,726	6,726	6,726	17
439	488	488	46	46	46	3,542	3,542	3,542	18
11,253	12,576	5,589	13,572	16,282	9,985	32,732	33,033	14,699	19
266	266	266	194	194	194	13,844	13,844	13,844	20
59,544	60,867	53,880	51,953	54,663	48,366	503,435	503,736	485,402	21
963	...	...	457	...	...	7,084	...	...	22
619	...	...	390	...	...	18,970	...	...	23
61,126	...	...	52,800	...	...	529,489	...	...	24

TABLE 1. Revenue, 1963, by Provinces - Continued

No.	Source	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	721,649	721,649	721,649	73,727	73,727	73,727
2	Personal property .....	...	...	...	3	3	3
3	Business	3	3	3	6,339	6,339	6,339
4	Poll	82	82	82	...	...	...
5	Sales (including amusement) .....	...	...	...	504	504	504
6	Other .....	...	...	...	58	58	58
7	Total general and school	721,731	721,731	721,731	80,628	80,628	80,628
8	Special assessments (owners' share) and charges	22,268	22,268	22,268	7,912	7,912	7,912
9	Total taxation	743,999	743,999	743,999	88,540	88,540	88,540
10	Licences and permits	8,150	8,150	8,150	1,798	1,798	1,798
11	Rents, concessions, and franchises	4	4	4	572	572	572
12	Fines	4	4	4	990	990	990
13	Interest, tax penalties, etc.	9,620	9,620	9,620	1,829	1,829	1,829
14	Service charges	4	4	4	115	115	115
15	Recreation and community services	4	4	4	227	227	227
	Contributions, grants and subsidies: ²						
16	Governments	160,989	275,121	57,123	10,892	11,256	4,928
17	Government enterprises	9,570	9,570	9,570	3,027	3,027	3,027
18	Other	669	669	669	653	653	653
19	Total contributions, grants and subsides	171,228	285,360	67,362	14,572	14,936	8,608
20	Other revenue	44,651	44,651	44,651	1,178	1,178	1,178
21	Total revenue	977,648	1,091,780	873,782	109,821	110,185	103,857
22	Surplus from previous years	15,274	...	...	1,380	...	...
23	Deficit for year	1,773	...	...	1,564	...	...
24	Totals	994,695	...	...	112,765	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1963, by Provinces - Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
86,967	86,967	86,967	122,840	122,840	122,840	146,506	146,506	146,506	1
...	...	...	...	...	...	...	...	...	2
3	3	3	7,774	7,774	7,774	3,782	3,782	3,782	3
51	51	51	...	...	...	...	...	...	4
1,114	1,114	1,114	...	...	...	...	...	...	5
235	235	235	—	—	—	17	17	17	6
88,367	88,367	88,367	130,614	130,614	130,614	150,305	150,305	150,305	7
5,265	5,265	5,265	12,559	12,559	12,559	11,261	11,261	11,261	8
93,632	93,632	93,632	143,173	143,173	143,173	161,566	161,566	161,566	9
2,626	2,626	2,626	3,762	3,762	3,762	7,007	7,007	7,007	10
1,551	1,551	1,551	3,010	3,010	3,010	1,810	1,810	1,810	11
804	804	804	1,694	1,694	1,694	3,123	3,123	3,123	12
1,768	1,768	1,768	2,199	2,199	2,199	2,876	2,876	2,876	13
948	948	948	4,145	4,145	4,145	3,782	3,782	3,782	14
861	861	861	1,487	1,487	1,487	1,190	1,190	1,190	15
13,936	18,298	960	27,654	49,808	17,605	37,247	41,885	15,367	16
7,773	7,773	7,773	15,387	15,387	15,387	5,311	5,580	5,580	17
894	894	894	102	102	102	844	996	996	18
22,603	26,965	9,627	43,143	65,297	33,094	43,402	48,461	21,943	19
886	886	886	3,828	3,828	3,828	1,730	1,730	1,730	20
125,679	130,041	112,703	206,441	228,595	196,392	226,486	231,545	205,027	21
921	...	...	825	...	...	5,138	...	...	22
1,356	...	...	1,647	...	...	90	...	...	23
127,956	...	...	208,913	...	...	231,714	...	...	24

TABLE 1. Revenue, 1963, by Provinces — Concluded

No.	Source	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	1,516,797	1,516,797	1,516,797	187	187	187
2	Personal property	13,360	13,360	13,360	...	...	...
3	Business	51,733	51,733	51,733	...	...	...
4	Poll	5,215	5,215	5,215	...	...	...
5	Sales (including amusement)	62,434	62,434	62,434	...	...	...
6	Other	11,457	11,457	11,457	...	...	...
7	Total general and school	1,660,996	1,660,996	1,660,996	187	187	187
8	Special assessments (owners' share) and charges	90,995	90,995	90,995	40	40	40
9	Total taxation	1,751,991	1,751,991	1,751,991	227	227	227
10	Licences and permits	31,850	31,850	31,850	49	49	49
11	Rents, concessions and franchises	12,187	12,187	12,187	1	1	1
12	Fines	13,004	13,004	13,004	2	2	2
13	Interest, tax penalties, etc.	21,850	21,850	21,850	3	3	3
14	Service charges	14,700	14,700	14,700	--	--	--
15	Recreation and community services	6,151	6,151	6,151	—	—	—
	Contributions, grants and subsidies: ²						
16	Governments	297,966	448,474	115,047	242	242	190
17	Government enterprises	50,022	50,305	50,305	36	36	36
18	Other	7,729	7,939	7,939	—	—	—
19	Total contributions, grants and subsidies	355,717	506,718	173,291	278	278	226
20	Other revenue	66,916	66,916	66,916	3	3	3
21	Total revenue	2,274,366	2,425,367	2,091,940	563	563	511
22	Surplus previous years	32,102	...	...	—	...	...
23	Deficit for year	27,009	...	...	—	...	...
24	Totals	2,333,477	...	...	563	...	...

¹ Local taxation for school purposes as follows: Nfld.—389; P.E.I.—2,149; N.S.—26,337; N.B.—25,049; Que.—176,450 (est.); Ont.—338,668; Man.—39,823; Sask.—46,888; Alta.—70,303; B.C.—77,100; total—803,156.
See table 22 for provincial grants paid direct to school boards.

² See Table 9, page 34 for analysis of gross general.

TABLE 1. Revenue, 1963, by Provinces — Concluded

Northwest Territories			Total			No.
Current	General		Current	General		
	Gross	Net		Gross	Net	
thousands of dollars						
333	333	333	1, 517, 317	1, 517, 317	1, 517, 317	1
...	...	...	13, 360	13, 360	13, 360	2
...	...	...	51, 733	51, 733	51, 733	3
6	6	6	5, 221	5, 221	5, 221	4
...	...	...	62, 434	62, 434	62, 434	5
...	...	...	11, 457	11, 457	11, 457	6
339	339	339	1, 661, 522	1, 661, 522	1, 661, 522	7
73	73	73	91, 108	91, 108	91, 108	8
412	412	412	1, 752, 630	1, 752, 630	1, 752, 630	9
8	8	8	31, 907	31, 907	31, 907	10
1	1	1	12, 189	12, 189	12, 189	11
—	—	—	13, 006	13, 006	13, 006	12
4	4	4	21, 857	21, 857	21, 857	13
—	—	—	14, 700	14, 700	14, 700	14
13	13	13	6, 164	6, 164	6, 164	15
235	235	178	298, 443	448, 951	115, 415	16
8	8	8	50, 066	50, 349	50, 349	17
—	—	—	7, 729	7, 939	7, 939	18
243	243	186	356, 238	507, 239	173, 703	19
27	27	27	66, 946	66, 946	66, 946	20
708	708	651	2, 275, 637	2, 426, 638	2, 093, 102	21
—	...	...	32, 102	...	...	22
6	...	...	27, 015	...	...	23
714	...	...	2, 334, 754	...	...	24

³ Included in "Real property".⁴ Included in "Other revenue".

TABLE 2. Expenditure, 1963, by Provinces

No.	Function	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	1,011	1,060	1,060	279	305	298
	Protection of persons and property:						
2	Fire	277	277	277	121	128	126
3	Police, law enforcement and corrections	28	28	28	249	262	262
4	Street lighting	212	212	212	87	87	87
5	Other	78	132	131	—	—	—
6	Total protection of persons and property	595	649	648	457	477	475
7	Public works	2,160	3,562	2,536	401	737	635
8	Sanitation and waste removal	883	1,734	1,718	33	40	40
	Health:						
9	Public (including medical, dental and allied services)	10	12	11	4	4	4
10	Hospital care	—	—	—	1	1	1
11	Other	—	—	—	—	—	—
12	Total health	10	12	11	5	5	5
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to unemployed and unemployables	—	—	—	61	61	33
15	Child welfare	—	—	—	—	—	—
16	Other	2	2	2	22	22	22
17	Total social welfare	2	2	2	83	83	55
18	Education (excluding debenture debt charges)	389	389	389	1,471	5,008	5,008
19	Recreation and community services	214	351	337	74	236	236
	Debt charges:						
20	Debenture	723	395	395	1,191	666	666
21	Other long-term	125	43	43	27	—	—
22	Other	226	226	226	44	44	44
23	Total debt charges	1,074	664	664	1,262	710	710
24	Contributions to own government enterprises	431	431	362	35	35	35
25	Provision for reserves	123	123	123	98	98	98
26	Contributions to capital and loan fund	2,191	...	...	46	...	...
27	Joint or special expenditures	—	—	—	—	—	—
28	Other expenditures	177	625	467	19	19	19
29	Total expenditure	9,260	9,602	8,317	4,263	7,753	7,614
30	Deficits from previous years .....	—	...	...	—	...	...
31	Surplus for year	464	...	...	32	...	...
32	Totals	9,724	...	...	4,295	...	...

¹ Expenditures for education purposes have been estimated.

TABLE 2. Expenditure, 1963, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
3,760	3,982	3,778	3,334	3,520	3,520	53,721	53,721	53,721	1
3,064	3,331	3,310	2,152	2,152	2,152	24,782	24,782	24,133	2
3,242	3,284	3,272	2,463	2,463	2,463	40,990	40,990	40,990	3
804	804	804	436	436	436	6,109	6,109	6,109	4
219	219	219	246	551	463	3,653	3,653	3,653	5
7,329	7,638	7,605	5,297	5,602	5,514	75,534	75,534	74,885	6
2,927	6,482	5,633	3,377	5,355	5,078	70,998	70,998	53,746	7
1,255	2,502	2,480	776	1,376	1,366	13,566	13,566	13,331	8
405	432	432	132	132	132	6,766	6,766	6,766	9
2,896	2,923	2,096	666	1,259	619	...	...	...	10
—	—	—	173	173	173	—	—	—	11
3,301	3,355	2,528	971	1,564	924	6,766	6,766	6,766	12
574	690	690	78	78	78				13
2,031	2,031	478	3,245	3,245	918				14
654	654	654	702	752	459				15
77	79	79	171	171	171	6,942	6,942	6,942	16
3,336	3,454	1,901	4,196	4,246	1,626	6,942	6,942	6,942	17
20,297	29,824	26,505	21,405	27,402	25,015	106,420 ¹	198,420 ¹	198,420 ¹	18
933	1,279	1,272	1,068	1,982	1,977	18,015	18,015	18,015	19
11,050	4,606	4,576	8,046	3,804	3,775	132,384 ²	54,335	54,335	20
818	150	150	135	28	28	1,348	355	355	21
577	577	577	617	617	617	1,665	1,665	1,665	22
12,445	5,333	5,303	8,798	4,449	4,420	135,397	56,355	56,355	23
61	61	61	420	420	379	101	101	101	24
1,530	1,530	1,530	780	780	780	487	487	487	25
2,114	...	...	378	...	...	28,120	...	...	26
—	—	—	—	—	—	—	—	—	27
613	2,296	2,153	1,440	2,777	2,577	3,705	96,220	96,022	28
59,901	67,736	60,749	52,240	59,473	53,176	519,772	597,125	578,791	29
559	...	...	27	...	...	—	...	...	30
666	...	...	533	...	...	9,717	...	...	31
61,126	...	...	52,800	...	...	529,489	...	...	32

² Debenture debt charges for school purposes have been estimated. See Table 11 for analysis.

TABLE 2. Expenditure, 1963, by Provinces — Continued

No.	Function	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	59,690	77,699	77,646	8,150	12,390	12,381
	Protection of persons and property:						
2	Fire	25,245	25,245	25,245	5,132	5,132	5,132
3	Police, law enforcement and corrections	52,535	52,535	52,535	5,899	5,899	5,899
4	Street lighting	4,641	4,641	4,641	1,033	1,033	1,033
5	Other	37,393	45,328	44,943	636	1,658	1,589
6	Total protection of persons and property	119,814	127,749	127,364	12,700	13,722	13,653
7	Public works	135,004	299,208	209,143	15,674	26,946	23,912
8	Sanitation and waste removal	42,938	113,352	111,152	3,348	9,468	9,468
	Health:						
9	Public (including medical, dental and allied services)	11,310	11,682	10,897	1,309	1,309	1,106
10	Hospital care	6,021	11,203	11,203	745	745	745
11	Other	—	—	—	47	124	124
12	Total health	17,331	22,885	22,100	2,101	2,178	1,975
	Social welfare:						
13	Aid to the aged						
14	Aid to unemployed and unemployables	33,907	33,907	5,932	3,837	3,837	1,302
15	Child welfare	13,389	13,389	8,436	38	38	38
16	Other	8,919	13,938	10,640	952	952	581
17	Total social welfare	56,215	61,234	25,008	4,827	4,827	1,921
18	Education (excluding debenture debt charges)	268,623	448,086	360,659	33,221	48,184	48,184
19	Recreation and community services	37,103	45,519	45,502	3,712	4,536	4,515
	Debt charges:						
20	Debenture	167,473	66,242	66,242	16,623	7,358	7,358
21	Other long-term	23	9	9	66	10	10
22	Other	12,895	12,895	12,895	370	370	370
23	Total debt charges	180,391	79,146	79,146	17,059	7,738	7,738
24	Contributions to own government enterprises	15,134	15,134	15,134	2,142	2,142	2,142
25	Provision for reserves	10,271	10,271	10,271	2,435	2,435	2,435
26	Contributions to capital and loan fund	19,081	...	...	2,827	...	...
27	Joint or special expenditures	3,859	3,859	3,859	267	267	267
28	Other expenditures	11,750	16,634	15,794	1,058	1,144	1,058
29	Total expenditure	977,204	1,320,776	1,102,778	109,521	135,977	129,649
30	Deficits from previous years	1,231	...	...	1,466	...	...
31	Surplus for year	16,260	...	...	1,778	...	...
32	Totals	994,695	...	...	112,765	...	...

TABLE 2. Expenditure, 1963, by Provinces — Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
7,706	8,038	7,811	12,547	15,031	15,031	12,100	13,633	13,352	1
3,425	3,425	3,425	7,073	7,073	7,073	10,993	10,993	10,989	2
3,798	3,798	3,798	8,740	8,740	8,450	14,951	14,951	14,951	3
1,161	1,161	1,161	1,591	1,591	1,591	1,955	1,955	1,955	4
944	1,418	1,402	5,474	8,839	8,839	2,738	4,758	4,586	5
9,328	9,802	9,786	22,878	26,243	25,953	30,637	32,657	32,481	6
23,898	35,462	29,353	27,566	48,095	41,597	17,071	35,011	32,425	7
2,999	9,033	9,032	6,487	12,662	12,662	7,488	23,757	22,128	8
1,011	1,011	1,011	3,611	3,712	3,708	1,845	2,305	2,039	9
2,602	3,274	3,142	7,797	8,418	6,477	1,031	3,934	3,934	10
42	42	42	—	—	—	142	142	142	11
3,655	4,327	4,195	11,408	12,130	10,185	3,018	6,381	6,115	12
177	177	177	103	103	103	766	766	766	13
6,418	6,418	545	146	146	146	22,585	22,585	3,198	14
44	44	44	—	—	—	—	—	—	15
393	394	394	5,027	5,027	2,443	1,124	1,164	1,156	16
7,032	7,033	1,160	5,276	5,276	2,692	24,475	24,515	5,120	17
41,473	61,283	57,483	55,141	104,448	86,784	56,078	79,509	79,509	18
4,423	5,918	5,269	8,083	13,133	13,006	11,085	17,220	15,993	19
13,152	6,588	6,588	39,961	17,271	17,271	46,029	20,666	20,666	20
—	—	—	46	—	—	—	—	—	21
436	436	436	555	555	555	798	798	798	22
13,588	7,024	7,024	40,562	17,826	17,826	46,827	21,464	21,464	23
3,157	3,157	3,157	3,296	3,296	3,296	2,696	2,696	2,696	24
2,455	2,455	2,455	2,778	2,778	2,778	5,021	5,021	5,021	25
3,799	...	...	6,750	...	...	10,495	...	...	26
—	—	—	148	148	148	—	—	—	27
1,891	2,099	1,568	3,697	5,481	2,386	1,290	3,279	2,321	28
125,404	155,631	138,293	206,617	266,547	234,344	228,281	265,143	238,625	29
13	...	...	151	...	...	—	...	...	30
2,539	...	...	2,145	...	...	3,433	...	...	31
127,956	...	...	208,913	...	...	231,714	...	...	32

TABLE 2. Expenditure, 1963, by Provinces — Concluded

No.	Function	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government.....	162,298	189,379	188,598	63	64	64
	Protection of persons and property:						
2	Fire	82,264	82,538	81,862	86	86	86
3	Police, law enforcement and corrections	132,895	132,950	132,648	6	6	6
4	Street lighting	18,029	18,029	18,029	10	10	10
5	Other	51,381	66,556	65,825	11	19	17
6	Total protection of persons and property	284,569	300,073	298,364	113	121	119
7	Public works	299,076	531,856	404,058	95	171	125
8	Sanitation and waste removal	79,773	187,490	183,377	62	62	62
	Health:						
9	Public (including medical, dental and allied services).....	26,403	27,365	26,106	—	—	—
10	Hospital care	21,759	31,757	28,217	—	—	—
11	Other	404	481	481	—	—	—
12	Total health	48,566	59,603	54,804	—	—	—
	Social welfare:						
13	Aid to the aged	1,698	1,814	1,814	—	—	—
14	Aid to unemployed and unemployables	72,230	72,230	12,552	—	—	—
15	Child welfare	14,827	14,877	9,631	—	—	—
16	Other	23,629	28,691	22,430	—	—	—
17	Total social welfare	112,384	117,612	46,427	—	—	—
18	Education (excluding debenture debt charges)....	604,518	1,002,553	887,956	—	—	—
19	Recreation and community services	84,710	108,189	106,122	14	14	14
	Debt charges:						
20	Debenture	436,632	181,931	181,872	79	37	37
21	Other long-term	2,588	595	595	—	—	—
22	Other	18,183	18,183	18,183	—	—	—
23	Total debt charges	457,403	200,709	200,650	79	37	37
24	Contributions to own government enterprises	27,473	27,473	27,363	—	—	—
25	Provision for reserves	25,978	25,978	25,978	7	7	7
26	Contributions to capital and loan fund.....	75,801	...	...	85	...	...
27	Joint or special expenditures	4,274	4,274	4,274	—	—	—
28	Other expenditures	25,640	130,574	124,365	8	8	4
29	Total expenditure	2,292,463	2,885,763	2,552,336	526	484	432
30	Deficits from previous years	3,447	...	...	—	...	...
31	Surplus for year	37,567	...	...	37	...	...
32	Totals	2,333,477	...	...	563	...	...

TABLE 2. Expenditure, 1963, by Provinces — Concluded

Northwest Territories				Total			No.
Current	General		Current	General			
	Gross	Net		Gross	Net		
thousands of dollars							
97	99	99	162,458	189,542	188,761	1	
15	15	15	82,365	82,639	81,963	2	
—	—	—	132,901	132,956	132,654	3	
7	7	7	18,046	18,046	18,046	4	
38	38	38	51,430	66,613	65,880	5	
60	60	60	284,742	300,254	298,543	6	
73	103	68	299,244	532,130	404,251	7	
32	32	32	79,867	187,584	183,471	8	
—	—	—	26,403	27,365	26,106	9	
4	4	4	21,763	31,761	28,221	10	
—	—	—	404	481	481	11	
4	4	4	48,570	59,607	54,808	12	
—	—	—	1,698	1,814	1,814	13	
—	—	—	72,230	72,230	12,552	14	
—	—	—	14,827	14,877	9,631	15	
20	20	6	23,649	28,711	22,436	16	
20	20	6	112,404	117,632	46,433	17	
208	208	202	604,726	1,002,761	888,158	18	
30	45	45	84,754	108,248	106,181	19	
43	13	13	436,754	181,981	181,922	20	
—	—	—	2,588	595	595	21	
—	—	—	18,183	18,183	18,183	22	
43	13	13	457,525	200,759	200,700	23	
34	34	34	27,507	27,507	27,397	24	
7	7	7	25,992	25,992	25,992	25	
62	...	...	75,948	...	...	26
—	—	—	4,274	4,274	4,274	27	
20	20	18	25,668	130,602	124,387	28	
690	645	588	2,293,679	2,886,892	2,553,356	29	
9	...	...	3,456	...	...	30
15	...	...	37,619	...	...	31
714	...	...	2,334,754	...	...	32

**TABLE 3. Gross Capital Expenditures for Fixed Assets,
1963, by Provinces**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government.....	49	26	222	186	
2	Protection of persons and property	54	20	309	305	
3	Public works	1,402	336	3,555	1,978	
4	Sanitation and waste removal	851	7	1,247	600	
5	Health	2	—	54	593	
6	Social welfare	—	—	118	50	
7	Schools	—	3,537	9,527	5,997	92,000
8	Recreation and community services	137	162	346	914	
9	Other	448	—	1,683	1,337	92,515
10	Totals	2,943	4,088	17,061	11,960	184,515

TABLE 4. Capital Revenue, 1963, by Provinces
Grants-in-aid and Shared Cost Contributions

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Federal government (including enterprises)	5	—	523	—	301
2	Provincial government (including enterprises).....	494	88	745	2,710	—
3	Other municipal governments	—	—	6	—	—
4	Other	9	—	49	—	—
5	Totals	508	88	1,323	2,710	301

**TABLE 3. Gross Capital Expenditures for Fixed Assets,
1963, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
18,009	4,240	332	2,484	1,533	27,081	1	2	27,084	1
7,935	1,022	474	3,365	2,020	15,504	8	—	15,512	2
164,204	11,272	11,564	20,529	17,940	232,780	76	30	232,886	3
70,414	6,120	6,034	6,175	16,269	107,717	—	—	107,717	4
5,554	77	672	722	3,363	11,037	—	—	11,037	5
5,019	—	1	—	40	5,228	—	—	5,228	6
179,463	14,963	19,810	49,307	23,431	398,035	—	—	398,035	7
8,416	824	1,495	5,050	6,135	23,479	—	15	23,494	8
4,884	86	208	1,784	1,989	104,934	—	—	104,934	9
463,898	38,604	40,590	89,416	72,720	925,795	85	47	925,927	10

TABLE 4. Capital Revenue, 1963, by Provinces
Grants-in-aid and Shared Cost Contributions

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
4,279	364	—	600	269	6,341	—	—	6,341	1
109,853	—	4,362	21,554	4,638	144,444	—	—	144,444	2
—	—	—	—	—	6	—	—	6	3
—	—	—	—	152	210	—	—	210	4
114,132	364	4,362	22,154	5,059	151,001	—	—	151,001	5

TABLE 5. Percentage Distribution of Net General Revenue, 1963, by Provinces

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxation:					
	General and school:					
1	Real property	39.6	65.4	63.9	51.9	61.7
2	Personal property	0.1	3.3	13.5	12.3	..
3	Business	15.0	9.5	3.4	4.0	5.9
4	Poll	2.2	3.2	2.8	6.7	..
5	Sales (including amusement)	11.2	..	..	..	12.3
6	Other	0.3	—	0.5	0.8	2.2
7	Total general and school	68.4	81.4	84.1	75.7	82.1
8	Special assessments (owners' share) and charges	0.8	1.9	1.2	0.4	6.3
9	Total taxation	69.2	83.3	85.3	76.1	88.4
10	Licences and permits	2.3	1.4	0.8	0.7	1.5
11	Rents, concessions and franchises	2.0	0.2	1.3	0.5	0.9
12	Fines	--	1.4	0.5	0.4	1.2
13	Interest, tax penalties, etc.	0.1	0.2	1.1	0.9	0.5
14	Service charges	—	--	—	0.1	1.2
15	Recreation and community services	0.5	--	0.1	0.3	0.5
	Contributions, grants and subsidies:					
16	Governments	14.0	11.0	7.0	19.1	0.9
17	Government enterprises	1.3	2.2	2.4	1.4	1.4
18	Other	6.6	--	1.0	0.1	0.7
19	Total contributions, grants and subsidies	21.9	13.2	10.4	20.6	3.0
20	Other revenue	4.0	0.3	0.5	0.4	2.8
21	Total net general revenue	100.0	100.0	100.0	100.0	100.0

¹ Included in real property.**TABLE 6. Percentage Distribution of Net General Expenditure, 1963, by Provinces**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government.....	12.7	3.9	6.2	6.6	9.3
2	Protection of persons and property	7.8	6.2	12.5	10.4	12.9
3	Public works	30.5	8.3	9.3	9.5	9.3
4	Sanitation and waste removal	20.7	0.5	4.1	2.6	2.3
5	Health	0.1	0.1	4.2	1.7	1.2
6	Social welfare	--	0.7	3.1	3.1	1.2
7	Education	4.7	65.8	43.6	47.0	34.3
8	Recreation and community services	4.1	3.1	2.1	3.7	3.1
9	Debt charges, excluding debt retirement	8.0	9.3	8.7	8.3	9.7
10	Contributions to own government enterprises	4.3	0.5	0.1	0.7	--
11	Provision for reserves	1.5	1.3	2.5	1.5	0.1
12	Joint or special expenditures	—	—	—	—	—
13	Other expenditures	5.6	0.3	3.6	4.9	16.6
14	Total net general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1963, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total revenue reported by the Departments of Municipal Affairs....	9, 199	4, 239¹	59, 459	53, 231	333, 964
	Add:					
2	Taxes levied by school boards.....	389	...	...	1, 743	176, 450
3	Revenue deducted from expenditure	81	...	...	...	...
4	To incorporate the levy on special activities for debt charges .....	...	...	120	...	...
5	Other .....	...	...	...	85	105
	Deduct:					
6	Debenture debt charges recoverable	23	...	...	...	...
7	Inter-municipal transfers .....	...	...	35	2, 737	...
8	Other	526	...	...	369	7, 084
9	Total current revenue (Table 1, item 21)	9, 120	4, 239	59, 544	51, 953	503, 435
	Add:					
10	Grants-in-aid for capital purposes (see Table 4, for source).....	508	88	1, 323	2, 710	301
11	Gross general revenue (Table 1, item 21).....	9, 628	4, 327	60, 867	54, 663	503, 736
	Deduct:					
	Grants-in-aid, governments (see Table 9 for function):					
12	Current purposes	786	51	5, 727	3, 587	18, 033
13	Capital purposes	499	88	1, 260	2, 710	301
14	Net general revenue (Table 1, item 21).....	8, 343	4, 188	53, 880	48, 366	485, 402

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.**TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1963, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total expenditure reported by the Departments of Municipal Affairs	9, 328	4, 263¹	59, 816	53, 518	343, 119
	Add:					
2	Taxes levied by school boards included as "education".....	389	...	...	1, 743	176, 450
3	Expenditure deducted from revenue	81	...	...	...	...
4	Debt charges of special activities .....	...	...	120	...	...
5	Other .....	...	...	...	85	203
	Deduct:					
6	Debenture debt charges recoverable	23	...	...	...	...
7	Inter-municipal transfers .....	...	...	35	2, 737	...
8	Other	515	...	...	369	...
9	Total current expenditure (Table 2, item 29)	9, 260	4, 263	59, 901	52, 240	519, 772
	Add:					
10	Capital expenditure (Table 3, item 10)	2, 943	4, 088	17, 061	11, 960	184, 515
	Deduct:					
	Debt retired:					
11	Debenture principal	328	525	6, 444	4, 242	78, 049
12	Other long-term principal.....	82	27	668	107	993
13	Contributions to capital and loan fund	2, 191	46	2, 114	378	28, 120
14	Gross general expenditure (Table 2, item 29)	9, 602	7, 753	67, 736	59, 473	597, 125
	Deduct:					
	Grants-in-aid governments (see Table 9 for function):					
15	Current purposes	786	51	5, 727	3, 587	18, 033
16	Capital purposes	499	88	1, 260	2, 710	301
17	Net general expenditure (Table 2, item 29)	8, 317	7, 614	60, 749	53, 176	578, 791

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1963, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,067,916	109,821¹	124,974	205,064	205,501	2,173,368	563¹	708¹	2,174,639	1
1,567	...	...	...	18,405	198,554	...	...	198,554	2
74	...	...	...	...	155	...	...	155	3
...	...	...	1,377	...	1,497	...	...	1,497	4
...	...	1,493	...	6,936	8,619	...	...	8,619	5
46,539	...	—	...	...	46,562	...	...	46,562	6
38,625	...	—	...	959	42,356	...	...	42,356	7
6,745	...	788	...	3,397	18,909	...	...	18,909	8
977,648	109,821	125,679	206,441	226,486	2,274,366	563	708	2,275,637	9
114,132	364	4,362	22,154	5,059	151,001	—	—	151,001	10
1,091,780	110,185	130,041	228,595	231,545	2,425,367	563	708	2,426,638	11
103,866	5,964	12,976	10,049	21,880	182,919	52	57	183,028	12
114,132	364	4,362	22,154	4,638	150,508	—	—	150,508	13
873,782	103,857	112,703	196,392	205,027	2,091,940	511	651	2,093,102	14

TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1963, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,066,865	109,521¹	124,699	205,240	207,460	2,183,829	526¹	690¹	2,185,045	1
1,567	...	...	...	18,405	198,554	...	...	198,554	2
74	...	...	...	...	155	...	...	155	3
...	...	...	1,377	...	1,497	...	...	1,497	4
...	...	1,493	...	6,772	8,553	...	...	8,553	5
46,539	...	...	...	...	46,562	...	...	46,562	6
38,625	...	...	...	959	42,356	...	...	42,356	7
6,138	...	788	...	3,397	11,207	...	...	11,207	8
977,204	109,521	125,404	206,617	228,281	2,292,463	526	690	2,293,679	9
463,898	38,604	40,590	89,416	72,720	925,795	85	47	925,927	10
101,231	9,265	6,564	22,690	25,363	254,701	42	30	254,773	11
14	56	...	46	...	1,993	—	—	1,993	12
19,081	2,827	3,799	6,750	10,495	75,801	85	62	75,948	13
1,320,776	135,977	155,631	266,547	265,143	2,885,763	484	645	2,886,892	14
103,866	5,964	12,976	10,049	21,880	182,919	52	57	183,028	15
114,132	364	4,362	22,154	4,638	150,508	—	—	150,508	16
1,102,778	129,649	138,293	234,344	238,625	2,552,336	432	588	2,553,356	17

**TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies,"
1963, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Governments:					
1	Federal — Grants in lieu of taxes, etc.	173	86	2,660	2,897	4,181
2	Grants-in-aid-Current	—	—	—	41	—
3	Capital	5	—	509	—	301
4	Total federal	178	86	3,169	2,938	4,482
5	Provincial — Unconditional grants	999	374	1,123	6,321	250
6	Grants-in-aid-Current	786	51	5,727	3,546	18,033
7	Capital	494	88	745	2,710	..
8	Total provincial	2,279	513	7,595	12,577	18,283
9	Other municipal-Grants-in-aid — Current and/or capital	—	—	6	—	—
10	Total governments (Table 1, item 16)	2,457	599	10,770	15,515	22,765
	Government enterprises:					
11	Federal-Grants in lieu of taxes, etc.	7	2	560	125	6,726
12	Provincial-Grants in lieu of taxes, etc.	—	—	319	79	—
13	Own and/or other municipalities	104	90	439	517	—
14	Total government enterprises (Table 1, item 17)	111	92	1,318	721	6,726
15	Other contributions (Table, 1, item 18)	548	1	488	46	3,542
16	Totals (Table 1, item 19)	3,116	692	12,576	16,282	33,033
	Analysis of grants-in-aid (governments) by function (included above):					
	Current:					
17	General government	—	—	204	—	—
18	Protection of persons and property	1	2	33	88	649
19	Public works	551	21	371	237	16,951
20	Sanitation and waste removal	—	—	—	—	235
21	Health	1	—	804	513	—
22	Social welfare	—	28	1,553	2,620	—
23	Education	—	—	2,633	—	—
24	Recreation and community services	11	—	1	—	—
25	Debt charges	—	—	30	29	—
26	Utility deficits and levies	69	—	—	41	—
27	Other	153	—	98	59	198
28	Total current	786	51	5,727	3,587	18,033
	Capital:					
29	General government	—	7	—	—	—
30	Protection of persons and property	—	—	—	—	—
31	Public works	475	81	478	40	301
32	Sanitation and waste removal	16	—	22	10	—
33	Health	—	—	23	127	—
34	Social welfare	—	—	—	—	—
35	Education	—	—	686	2,387	..
36	Recreation and community services	3	—	6	5	—
37	Debt charges	—	—	—	—	—
38	Utility deficits and levies	—	—	—	—	—
39	Other	5	—	45	141	—
40	Total capital	499	88	1,260	2,710	301
41	Total grants-in-aid current and capital	1,285	139	6,987	6,297	18,334

¹ Current grants from other municipal governments, functional analysis not available.

**TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies",
1963, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
15,207	2,076	960	2,811	2,104	33,155	42	71	33,268	1
—	—	—	—	59	100	—	—	100	2
4,279	364	—	600	—	6,058	—	—	6,058	3
19,486	2,440	960	3,411	2,163	39,313	42	71	39,426	4
38,626	2,852	—	14,794	13,263	78,602	148	107	78,857	5
103,866	5,964	12,976	10,049	21,821	182,819	52	57	182,928	6
109,853	—	4,362	21,554	4,638	144,444	—	—	144,444	7
252,345	8,816	17,338	46,397	39,722	405,865	200	164	406,229	8
3,290 ¹	—	—	—	—	3,296	—	—	3,296	9
275,121	11,256	18,298	49,808	41,885	448,474	242	235	448,951	10
2,698	536	1,341	—	784	12,779	—	—	12,779	11
5,149	774	947	2,291	1,868	11,427	2	—	11,429	12
1,723	1,717	5,485	13,096	2,928	26,099	34	8	26,141	13
9,570	3,027	7,773	15,387	5,580	50,305	36	8	50,349	14
669	653	894	102	996	7,939	—	—	7,939	15
285,360	14,936	26,965	65,297	48,461	506,718	278	243	507,239	16
53	9	227	—	46	539	—	—	539	17
385	69	—	—	81	1,308	2	—	1,310	18
68,518	2,670	5,594	5,048	659	100,620	46	35	100,701	19
—	—	—	—	264	499	—	—	499	20
785	203	132	509	266	3,213	—	—	3,213	21
33,268	2,906	5,873	2,584	19,395	68,227	—	14	68,241	22
—	—	—	—	—	2,633	—	6	2,639	23
17	21	619	101	260	1,030	—	—	1,030	24
—	—	—	—	—	59	—	—	59	25
—	—	—	—	—	110	—	—	110	26
840	86	531	1,807	909	4,681	4	2	4,687	27
103,866	5,964	12,976	10,049	21,880	182,919	52	57	183,028	28
—	—	—	—	235	242	—	—	242	29
—	—	16	290	95	401	—	—	401	30
21,547	364	515	1,450	1,927	27,178	—	—	27,178	31
2,200	—	1	—	1,365	3,614	—	—	3,614	32
—	—	—	1,436	—	1,586	—	—	1,586	33
2,958	—	—	—	—	2,958	—	—	2,958	34
87,427	—	3,800	17,664	—	111,964	—	—	111,964	35
—	—	30	26	967	1,037	—	—	1,037	36
—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	38
—	—	—	1,288	49	1,528	—	—	1,528	39
114,132	364	4,362	22,154	4,638	150,508	—	—	150,508	40
217,998	6,328	17,338	32,203	26,518	333,427	52	57	333,536	41

**TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
1963, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	5,778	3,488	45,979	36,799	429,037
2	Tax collections	5,267	3,246	43,938	35,163	419,512
3	Tax collections as a percentage of taxation revenue %	91.16	93.06	95.56	95.55	97.78
4	Taxes receivable, current and arrears (Table 12, item 7).....	2,666	1,013	15,672	13,082	80,872
5	Taxes receivable as a percentage of taxation revenue %	46.14	29.04	34.08	35.55	18.85

TABLE 11. Analysis of Debenture Debt Charges, 1963, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	395	270	1,967	2,058	28,897
2	Serial principal	206	87	3,126	2,249	32,661
3	Sinking fund requirements	122	155	96	95	796
4	Total general	723	512	5,189	4,402	62,354
	Schools:					
5	Interest .....	...	396	2,639	1,746	25,438
6	Serial principal .....	...	225	3,150	1,833	44,592
7	Sinking fund requirements .....	...	58	72	65	—
8	Total schools .....	...	679	5,861	3,644	70,030
9	Total general and schools (Table 2 current, item 20)....	723	1,191	11,050	8,046	132,384
	Utilities: ²					
10	Interest	584	85	702	794	22,428
11	Serial principal	308	51	675	496	19,817
12	Sinking fund requirements	27	25	110	146	190
13	Total utilities	919	161	1,487	1,436	42,435
14	Totals (items 9 and 13)	1,642	1,352	12,537	9,482	174,819

¹ Included in serial principal.

TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1963, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
743,999	88,540	93,632	143,173	161,566	1,751,991	227	412	1,752,630	1
741,428	86,184	91,806	138,597	161,436	1,726,577	223	405	1,727,205	2
99.65	97.34	98.05	96.80	99.92	98.55	98.23	98.30	98.55	3
81,263	15,727	19,661	26,802	8,831	265,589	113	114	265,816	4
10.92	17.76	21.00	18.72	5.47	15.16	49.78	27.67	15.17	5

TABLE 11. Analysis of Debenture Debt Charges, 1963, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
37,305	3,437	3,324	10,650	12,712	101,015	37	13	101,065	1
55,520	4,380	1,850	13,860	12,462	126,401	42	30	126,473	2
¹	1,206	1,612	218	610	4,910	—	—	4,910	3
92,825	9,023	6,786	24,728	25,784	232,326	79	43	232,448	4
28,937	3,921	3,264	6,621	7,954	80,916	—	—	80,916	5
45,711	3,679	3,102	8,612	12,048	122,952	—	—	122,952	6
¹	¹	—	—	243	438	—	—	438	7
74,648	7,600	6,366	15,233	20,245	204,306	—	—	204,306	8
167,473	16,623	13,152	39,961	46,029	436,632	79	43	436,754	9
17,273	3,620	2,829	4,496	4,774	57,585	—	—	57,585	10
20,731	2,837	1,582	5,034	4,590	56,121	—	—	56,121	11
¹	884	555	39	¹	1,976	—	—	1,976	12
38,004	7,341	4,966	9,569	9,364	115,682	—	—	115,682	13
205,477	23,964	18,118	49,530	55,393	552,314	79	43	552,436	14

¹ Included here for comparative purposes only. See text page 9.

SECTION B

TABLE 12. Consolidated Assets¹, 1963, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	1,522	238	3,549	2,592	83,424
2	Investments	1,089	1,827	8,194	11,953	54,244
	Accounts receivable:					
3	Sundry (gross)	2,823	53	6,046	2,160	71,154
4	Due from provincial governments	949	3	3,018	1,973	82,079 ³
5	Due from federal government	488	1	456	710	9,151
6	Due from special districts	—	—	—	—	—
7	Taxes receivable(gross)	2,666	1,013	15,672	13,082	80,872
8	Property acquired for taxes (gross)	—	—	418	169	1,340
9	General fixed assets (gross)	48,027	30,621	279,511	182,585	3,073,512
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	—
12	Due from trust funds	—	—	6	62	—
13	Other assets	1,310	387	2,733	2,721	127,391
14	Total assets	58,874	34,143	319,603	218,007	3,583,167
15	Deficits and/or extraordinary expenses capitalized	1,307	205	8,827	1,865	117,198
16	Totals	60,181	34,348	328,430	219,872	3,700,365

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools as at June 30, 1963.³ See text, page 11.TABLE 13. Consolidated Liabilities,¹ 1963, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	5,671	861	14,791	11,604	166,225
	Accounts payable:					
2	Sundry	2,592	158	3,631	3,603	91,794
3	Due to provincial governments	185	—	643	1,187	23,348
4	Due to federal government	—	—	13	2	2,377
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	20,436	12,159	113,718	90,564	1,857,413 ⁴
	Other long-term indebtedness:					
7	Due to province	125	35	2,211	—	—
8	Due to federal government enterprises	—	20	119	19	—
9	Other	4,209	176	2,277	2,982	3,820
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	20,135
12	Due to trust funds	59	—	95	21	—
13	Other liabilities	964	69	4,600	2,286	68,956
14	Total liabilities	34,241	13,478	142,098	112,268	2,234,068
15	Surplus (including reserves and investment in capital assets)	25,940	20,870	186,332	107,604	1,466,297
16	Totals	60,181	34,348	328,430	219,872	3,700,365

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools as at June 30, 1963.³ See text, page 11.⁴ Includes 1962 figures for Yellowknife.⁵ Includes treasury bills 588.

TABLE 12. Consolidated Assets,¹ 1963, by Provinces

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ⁴	Total	No.
thousands of dollars									
47,392	47,078	28,772	24,114	16,960	255,641	9	45	255,695	1
132,125	37,207	29,186	28,211	104,869	408,905	—	—	408,905	2
41,081	8,555	11,333	15,655	5,101	163,961	53	112	164,126	3
55,419	18,090	6,908	11,462	5,413	185,314	51 ⁶	93 ⁶	185,458	4
7,823	1,064	432	929	441	21,495	49	21	21,565	5
—	—	33	—	173	206	—	—	206	6
81,263	15,727	19,661	26,802	8,831	265,589	113	114	265,816	7
3,465	3,714	4,572	5,407	2,652	21,737	3	8	21,748	8
2,673,585	443,334	521,639	1,033,972	795,930	9,082,716	1,804	3,448	9,087,968	9
1,523	—	87	—	41	1,651	—	—	1,651	10
22,475	—	—	—	—	22,475	—	—	22,475	11
..	27	150	—	7	252	—	—	252	12
105,755	9,231	11,496	25,212	12,476	298,712	6	37	298,755	13
3,171,906	584,027	634,269	1,171,764	952,894	10,728,654	2,088	3,878	10,734,620	14
43,631	1,372	159	2,057	21,750	198,371	—	—	198,371	15
3,215,537	585,399	634,428	1,173,821	974,644	10,927,025	2,088	3,878	10,932,991	16

⁴ Includes 1962 figures for Yellowknife.⁵ Includes 50,369 due from province to Montreal Metropolitan Boulevard Fund.⁶ Territorial government.**TABLE 13. Consolidated Liabilities,¹ 1963, Provinces**

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ⁴	Total	No.
thousands of dollars									
90,593	36,211	8,286	10,885	11,556	356,683	—	25	356,708	1
78,724	14,675	11,261	16,844	11,451	234,733	16	71	234,820	2
1,079	1,027	1,351	1,139 ⁵	87	30,046	—	—	30,046	3
615	1,459	137	16	588	5,207	12	—	5,219	4
—	—	172	33	41	246	—	—	246	5
1,973,520	214,280	193,556	509,887	540,003 ⁷	5,525,536	890	213	5,526,639	6
63,431 ⁸	54	65	230	3,028	69,179	19	—	69,198	7
13,721 ⁹	—	—	—	619 ⁹	14,498	—	—	14,498	8
415	62	—	678	1,412	16,031	—	—	16,031	9
15,067	—	—	—	318	15,385	—	90	15,475	10
15,471	—	—	—	—	35,606	—	—	35,606	11
..	73	179	4,648	1,453	6,528	—	—	6,528	12
52,204	9,951	9,737	7,971	11,216	167,954	55	—	168,009	13
2,304,840	277,792	224,744	552,331	581,772	6,477,632	992	399	6,479,023	14
910,697	307,607	409,684	621,490	392,872	4,449,393	1,096	3,479	4,453,968	15
3,215,537	585,399	634,428	1,173,821	974,644	10,927,025	2,088	3,878	10,932,991	16

⁶ Includes 49,775 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁷ Includes 535 short-term capital borrowings.⁸ Includes 56,399 Ontario Water Resources Comm.⁹ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1963

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	62,519	...	322,306	160,581
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	63,898
3	Municipal enterprises	836		20,594	5,060
4	Special municipal activities (see commentary on assets and liabilities)	36		343	3,469 ³
5	Other	554 ²		19	43
	Deductions:				
6	Inter-municipal eliminations	—		162	2,387
7	Interfund eliminations	3,752		14,670	10,792
8	Trust funds	12		—	—
9	Duplication of debt	—		—	—
10	Surplus, reserves and investment in capital assets	25,940		186,332	107,604
11	Total consolidated liabilities (per Table 13, item 14)	34,241	13,478⁷	142,098	112,268
12	Sinking funds	143	1,869	3,548	7,410
13	Adjustment re; elimination of utility debt	⁸	61	1,954	2,770
14	Total direct debt (per Table 18, item 10)	34,098	11,548	136,596	102,088

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund — Cities of St. John's and Corner Brook. Also reserves for accounts and taxes receivable to gross assets.

³ Added from city reports.

⁴ Adjusting deficits netted against surplus.

TABLE 15. Analysis of Debenture Debt, 1963, by Purpose, by Provinces

No.		Nfld.		P.E.I.		N.S.		N.B.		Qué.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General	3,809	4,185	1,674	5,421	40,236 ²	2,944	36,920 ³	5,928 ³	656,402		532,222	308,763
2	Schools .....	...	...	1,115	2,105	53,380	1,819	26,805	2,861	485,737	...	392,129	213,672
												142,610 ⁴	
3	Sub-totals	3,809	4,185	2,789	7,526	93,616	4,763	63,725	8,789	485,737	...	924,351	522,435
										656,402		142,610	
	Utilities:												
4	Water supply systems	11,295 ⁵	775 ⁵	546	905	12,790	1,672	8,912 ⁶	4,310 ⁶	538,341		104,227	67,219
5	Electric light and power	372	—	393	—	708	44	2,025	1,052	14,663		57,046	26,811
6	Gas supply systems .....	...	...	...	...	...	...	...	...	...	...	2,911	—
7	Transit systems .....	—	—	...	...	...	...	...	...	...	49,775	76,932	21,340
8	Telephone systems .....	...	...	...	...	...	...	...	...	...	...	5,710	—
9	Central heating .....	...	...	...	...	...	...	...	...	...	...	...	...
10	Ferries .....	...	...	...	...	125	—	...	...	858		...	...
11	Airports .....	...	...	...	...	...	...	610	162	303		6	—
12	Housing .....	...	...	...	...	...	...	829	45	462		7,893	2,914
13	Parking authorities .....	...	...	...	...	...	...	...	...	...	...	1,722	9,393
14	Other	—	—	—	—	—	—	105	—	...	...	—	—
15	Sub-totals	11,667	775	939	905	13,623	1,716	12,481	5,569	..	49,775	256,447	127,677
										554,627			
16	Unclassified	—	—	—	—	—	—	—	—	46,378	64,494	—	—
17	Total debenture debt	15,476	4,960	3,728	8,431	107,239	6,479	76,206	14,358	532,115	114,269	1,180,798	650,112
										1,211,029		142,610	

¹ Includes 1962 figures for Yellowknife.

² Includes some housing.

³ Includes some utilities not separable.

⁴ Roman Catholic separate schools and public schools in unorganized areas.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1963

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,488,518	3,485,675	...	452,789	848,901	721,244	1
1,184,962	142,610		223,975	345,316	156,845	2
49,775 ¹	176		—	—	—	3
128,009	—		2,005	15,835	141,919	4
11,000	4,814 ²		159 ⁴	—	25,693 ⁵	5
13,511	92,607		11,223	1,442	14,434	6
148,388	325,131		18,788	34,789	56,623	7
—	—		673	—	—	8
—	—		13,816 ⁶	—	—	9
1,466,297	910,697		409,684	621,490	392,872	10
2,234,068	2,304,840	277,792 ⁷	224,744	552,331	581,772	11
13,103	108,801	23,169	14,035	3,728	52,672	12
36,394	3,905	23,634	—	3,344	+ 3,783	13
2,184,571	2,192,134	230,989	210,709	551,947	532,883	14

¹ Improvement Districts.² Included in both municipal and educational reports.³ Compiled by Dominion Bureau of Statistics.⁴ Not separable.**TABLE 15. Analysis of Debt, 1963, by Purpose, by Provinces**

Man.		Sask.		Alta-		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T. ¹		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
44,764	21,301	44,423	38,843	231,468	4,767	144,997	119,239	2,273,181	376	—	213	—	2,273,770	1
		9,040		15,835										
13,573	5,600	8,674	6,538	23,323	—	164,913	7,656	1,777,214	...	...	...	...	1,777,214	2
	54,021		41,227		129,456									
58,337	26,901	53,097	45,381	254,791	4,767	309,910	126,895	4,050,395	376	—	213	—	4,050,984	3
	54,021		50,267		145,291									
33,363	8,502	27,140	8,967	48,992	1,750	76,217	24,231	980,154	514	—	...	...	980,668	4
7,525	19,050	2,212	5,498	28,329	1,050	2,015	—	168,793	...	...	...	...	168,793	5
...	...	...	...	909	—	...	...	3,820	...	...	...	...	3,820	6
5,536	7	314	680	4,017	—	...	...	158,601	...	...	...	...	158,601	7
...	...	...	...	17,916	1,900	365	—	25,891	...	...	...	...	25,891	8
1,038	—	...	...	...	...	...	...	1,038	...	...	...	...	1,038	9
...	...	...	...	...	...	...	...	983	...	...	...	...	983	10
...	...	...	...	175	—	3	288	1,547	...	...	...	...	1,547	11
...	...	...	...	...	...	...	...	12,143	...	...	...	...	12,143	12
...	...	...	...	...	...	...	...	11,115	...	...	...	...	11,115	13
—	—	—	—	—	—	29	50	184	—	—	...	...	184	14
47,462	27,559	29,666	15,145	100,338	4,700	78,629	24,569	1,364,269	514	—	...	...	1,364,783	15
—	—	—	—	—	—	—	—	110,872	—	—	—	—	110,872	16
105,799	54,460	82,763	60,526	355,129	9,467	388,539	151,464	5,525,536	890 ⁷	—	213	—	5,526,639	17
	54,021		50,267		145,291									

¹ Includes some sanitation not separable.² Includes some sanitation: also electric light for city of Moncton.³ Whitehorse only.

TABLE 16. Changes in Gross Debenture Debt During 1963

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Gross debenture debt as at December 31, 1962	19,668	11,492	105,521	85,517	1,675,755
2	Debentures sold during 1963	1,399	931	15,599	6,345	274,637
3	Debentures retired during 1963	631	264	7,402	1,298	92,979
4	Gross debenture debt as at December 31, 1963	20,436	12,159	113,718	90,564	1,857,413

¹ Data not available for B.C. schools and improvements districts.

TABLE 17. Analysis of Debenture Debt by Place of Payment, 1963, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only	17,451	12,159	108,337	84,120	362,989
2	London (England) only	—	—	—	—	3,157
3	London (England) and Canada	—	—	—	—	508
4	New York only	2,985	—	3,231	6,077	317,729
5	New York and Canada	—	—	2,150	367	19,971
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Unclassified	—	—	—	—	1,148,559
9	Totals	20,436	12,159	113,718	90,564	1,857,413

¹ Includes 1962 figures for Yellowknife.

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1963

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Direct debt						
1	Debenture debt	20,436	12,159	113,718	90,564	1,857,413 ²
2	Deduct sinking funds	143	1,869	3,548	7,410	13,103
3	Item 1 less item 2	20,293	10,290	110,170	83,154	1,844,310
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	20,293	10,290	110,170	83,154	1,844,310
6	Temporary loans and overdrafts	5,672	787	13,504	11,111	153,922
Accounts and other payables:						
7	Trust funds and other deposits	59	—	95	21	—
8	Other	7,110	413	8,586	5,941	122,440
9	Other liabilities	964	58	4,241	1,861	63,899
10	Total direct debt less sinking funds	34,098	11,548	136,596	102,088	2,184,571
Indirect debt						
11	Guaranteed bonds or debentures	—	—	1,308	5,131	—
12	Deduct sinking funds	—	—	369	—	—
13	Item 11 less item 12	—	—	939	5,131	—
14	Guaranteed bank loans	—	—	—	—	—
15	Total indirect debt less sinking funds	—	—	939	5,131	—
16	Total direct and indirect debt less sinking funds	34,098	11,548	137,535	107,219	2,184,571

¹ Includes 1962 figures for Yellowknife.

TABLE 16. Changes in Gross Debenture Debt During 1963

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,832,172	190,594	175,237	475,507	503,133	5,074,596	924	186	5,075,706	1
229,111	30,461	23,378	54,960	47,259 ¹	684,080	—	27	684,107	2
87,763	6,775	5,059	20,580	16,187 ¹	238,938	34	—	238,972	3
1,973,520	214,280	193,556	509,887	540,003	5,525,536	890	213	5,526,639	4

TABLE 17. Analysis of Debenture Debt by Place of Payment, 1963, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,631,198	193,506	168,265	484,312	181,422	3,243,759	890	213	3,244,862	1
—	—	—	—	—	3,157	—	—	3,157	2
—	—	180	—	525	1,213	—	—	1,213	3
341,660	18,874	25,111	25,044	80,882	821,593	—	—	821,593	4
650	—	—	531	10,522	34,191	—	—	34,191	5
12	1,900	—	—	4,706	6,618	—	—	6,618	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	261,946	1,410,505	—	—	1,410,505	8
1,973,520	214,280	193,556	509,887	540,003	5,525,536	890	213	5,526,639	9

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1963

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,973,520	214,280	193,556	509,887	540,003	5,525,536	890	213	5,526,639	1
108,801	23,169	14,035	3,728	52,672	228,478	—	—	228,478	2
1,864,719	191,111	179,521	506,159	487,331	5,297,058	890	213	5,298,161	3
—	—	—	588	—	588	—	—	588	4
1,864,719	191,111	179,521	506,747	487,331	5,297,646	890	213	5,298,749	5
90,154	16,552	8,286	10,752	11,554	322,294	—	25	322,319	6
—	68	179	4,648	1,453	6,523	—	—	6,523	7
189,895	15,530	12,986	23,367	22,462	408,730	46	162	408,938	8
47,366	7,728	9,737	6,433	10,083	152,370	55	—	152,425	9
2,192,134	230,989	210,709	551,947	532,883	6,187,563	991	400	6,188,954	10
2,439	2,462	—	—	—	11,340	—	—	11,340	11
—	—	—	—	—	369	—	—	369	12
2,439	2,462	—	—	—	10,971	—	—	10,971	13
—	—	—	21	—	21	—	—	21	14
2,439	2,462	—	21	—	10,992	—	—	10,992	15
2,194,573	233,451	210,709	551,968	532,883	6,198,555	991	400	6,199,946	16

¹Includes 49,775 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 19. Trust and Agency Funds¹, 1963, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash	110	28	24	209	..
2	Investments	3	330	7,546	4,587	..
3	Due from other funds	59	—	95	21	..
4	Other assets.....	74	—	31	246	..
5	Total assets	246	358	7,696	5,063	..
Liabilities						
6	Accounts payable	—	—	—	—	..
7	Due to other funds	—	—	6	62	..
8	Other liabilities	—	—	—	48	..
9	Trust and agency fund balances	246	358	7,690	4,953	..
10	Total liabilities	246	358	7,696	5,063	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 12 and 13, and are presented here for additional information only. See commentary, page 10.

TABLE 19. Trust and Agency Funds,¹ 1963, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total	No.
thousands of dollars									
..	1,184	955	309	616	..	—	—	..	1
..	35,485	12,549	43,066	3,402	..	—	—	..	2
..	73	179	4,648	1,453	..	—	—	..	3
..	1,315	2,670	3,313	47	..	—	—	..	4
..	38,057	16,353	51,336	5,518	..	—	—	..	5
..	692	10	317	—	..	—	—	..	6
..	27	150	—	7	..	—	—	..	7
..	213	545	991	12	..	—	—	..	8
..	37,125	15,648	50,028	5,499	..	—	—	..	9
..	38,057	16,353	51,336	5,518	..	—	—	..	10

¹ Cities of St. John's and Corner Brook; Information for other municipalities is not available.

SECTION C

TABLE 20. Population and Area of Organized Municipalities, and of Provinces, 1963

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,112	894	899	1,310	1,312	17,279	6 ¹	5 ²	17,290	1
6,191	..	928	1,388	1,407	..	..	..	..	2
6,236	922	925	1,332	1,629	18,201	15	23	18,239	3
6,448	950	933	1,405	1,695	18,857	15	24	18,896	4
..	..	799,124	163,382	1,211	..	..	..	..	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

² Hay River and Yellowknife only.

TABLE 21. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1963, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon	N.W.T.	No.
thousands of dollars								
..	7,287,990	..	487,770 ⁴	1,318,796 ⁵	1,344,157	..	..	1
..	2,760,324	..	864,157	849,480	880,649	..	..	2
..	10,048,314	1,277,684	1,351,927	2,168,276	2,224,806	..	..	3
..	..	13,938	..	..	..	..	..	4
..	1,250,418	60,350	68,132	97,385	..	..	..	5
..	—	..	481 ⁶	—	—	..	..	6
..	11,298,732 ⁷	..	1,420,540	2,265,661	..	..	..	7
..	1,599,852	..	549,589	401,479	1,460,364	..	..	8
..	480,139	..	67,865	111,708	165,901	..	..	9
..	2,079,991	..	617,454	513,187	1,626,265	..	..	10
..	7,524	..	—	—	—	..	..	11
..	2,087,515 ¹⁰	309,430	617,454	513,187 ¹⁰	1,626,265 ¹¹	..	..	12
..	394,702	..	34,364	54,511	127,702	..	..	13
..	374,393	..	41,260	95,820	219,012	..	..	14
..	866,873	..	95,966	268,338	293,561	..	..	15
..	1,635,968	..	171,590	418,669	640,275	..	..	16
..	483,757	..	445,864	94,518	120,656	..	..	17
..	2,119,725 ¹⁰	309,430	617,454	513,187 ¹⁰	760,931 ¹²	..	..	18

⁶ Special franchise on which the taxation is classified "real property" in Table 3.⁷ Excludes 48,366 assessment in unorganized areas on which school taxes only are levied.⁸ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.⁹ Personal property.¹⁰ Information not complete.¹¹ Municipal only. Valuation of properties exempt from school taxation is 1,267,029.¹² Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.TABLE 22. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon ⁴	N.W.T. ⁵	Total	No.
thousands of dollars									
319,469	29,359	37,634	75,029	68,384	767,303	...	173	767,476	1
373,650	28,107	34,397	84,629	63,742	789,706	...	214	789,920	2
191,612	26,274	32,749	60,878	60,254	551,567	...	315	551,882	3

² Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended March 31, 1964, 19,357; March 31, 1963, 16,912; March 31, 1962, 15,813.³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.⁴ Local schools are operated by the Territorial Government and by religious denominations.⁵ Local schools are operated by the Federal Government, religious denominations and school districts. The amounts shown were paid to school districts.

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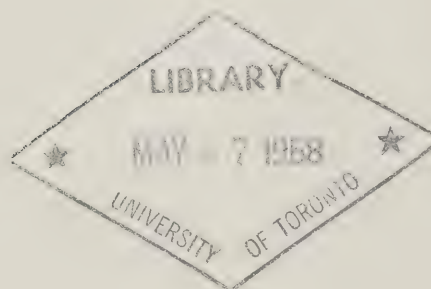
MUNICIPAL GOVERNMENT FINANCE

1964

Revenue and Expenditure

Assets and Liabilities

Actual



DOMINION BUREAU OF STATISTICS

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Governments Division

Local Government Section

MUNICIPAL GOVERNMENT FINANCE

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Actual

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- Ⓟ preliminary figures.
- Ⓡ revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

INTRODUCTION

This publication is similar in form and content to the 1963 edition. Readers wishing to view the 1964 data in the context of an historical series should refer to last year's publication which links to "Historical Review, Financial Statistics of Governments in Canada, 1952-62", Catalogue No. 68-503. Projections of current revenue, expenditure and gross debenture debt are available for 1965, on a preliminary basis, and 1966, on an estimated basis, in the publication "Financial Statistics of Municipal Government - Revenue and Expenditure - Preliminary and Estimates", Catalogue No. 68-203. Comparable projections for 1966 and 1967 will be published shortly under the changed title "Municipal Government Finance - Preliminary and Estimates" but with the same catalogue number.

Municipalities provide services that the provincial governments consider best administered at the local level. Services delegated to a municipality in one province may be retained in another province by the provincial government. In all instances, assistance is provided to municipalities in varying degrees by provincial governments. Interprovincial comparisons should be viewed in the light of such variations.

Interprovincial comparisons of revenue and expenditure are more meaningful when local government information is combined with that of the provincial government for each respective province. Care should be taken to combine only the "Net

general" data (after intergovernmental transfers have been deleted to avoid duplication); that is, the comparison should be made of consolidations. In the net general series, grants-in-aid and shared-cost contributions (conditional grants) have been deleted from the revenue and an identical amount deleted from the appropriate function of expenditure of the "receiving government". However, the unconditional grants remain in the expenditure of the paying government and the revenue of the receiving government because the amounts are unallocable to functions of expenditure of the receiving government. To consolidate municipal and provincial net general expenditure for any one province, it is necessary to net (a) the unconditional grants to municipalities as shown in the expenditures of the provincial government to (b) the unconditional grants received in the revenue of the municipal governments. Likewise any unconditional grants from municipalities to the province should be netted. Due to the difference in fiscal years the amounts will differ but the amount of distortion in the consolidated series will equal this difference. Provincial government net general revenue and expenditure are available in the publication "Provincial Government Finance - Revenue and Expenditure", Catalogue No. 68-207.

Consolidations of all three levels of government on a Canada total basis as well as consolidations of provincial-municipal on a provincial basis are presented in the publication "Consolidated Government Finance", Catalogue No. 68-202.

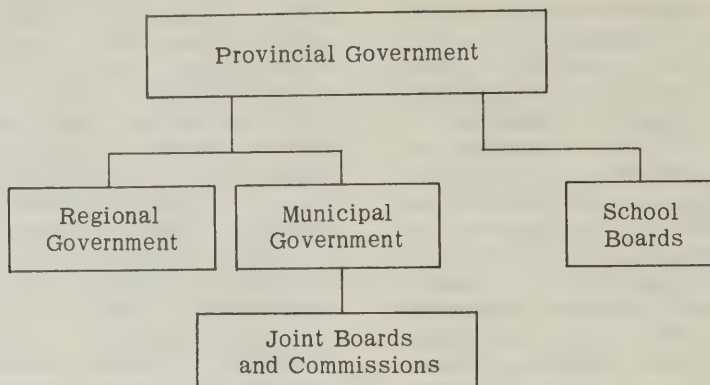
LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE

Interpretation of local government statistics is dependent upon an understanding of the relationship of the municipality to the province and the form of structuring between and within municipalities.

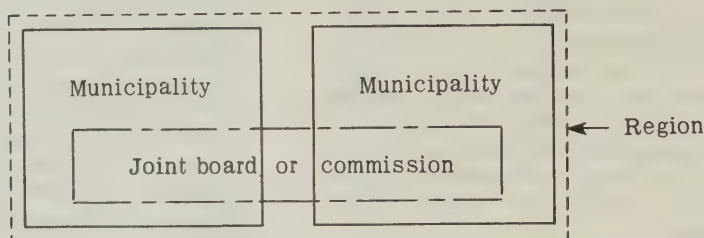
The British North America Act of 1867 placed municipal government in Canada under the jurisdiction of the provincial legislatures. The powers and responsibilities of municipalities are those delegated to them by statutes passed by the respective provincial legislatures. Some of these apply to all municipalities within a province, some to a certain type or group, and many to one municipality only. The types of municipal organization and the nature of the municipal services provided vary greatly from region to region, and are adjusted from time to time to meet changing needs and conditions. In general terms, municipalities have the responsibility of providing local government services and have the power to raise revenue locally and to borrow funds to pay the cost of such services.

Local government comprises not only municipalities but all self-governed bodies empowered by the provincial governments to provide one or more services to a specific area. The area concerned may or may not be identical for two or more bodies (dependent on the services provided) or, the area of one may embrace the area of two or more other bodies. The larger unit, the area of which embraces two or more small units, is known as "regional government". Where two or more local government units delegate limited powers to a common board or commission to provide a common service, such boards are known as "joint boards or commissions". Local school boards are considered as an integral part of local government but are unique in that they provide a single specialty service. Although they are, like municipalities, creatures of the provincial government, they act as extensions of the administration of the provincial departments of education, thereby maintaining a relatively close tie with the provincial government. It is therefore appropriate that school boards be dealt with as a distinct entity in the local government universe.

The relationship of the **basic units** of local government organization to the provincial government, and the joint boards to municipalities can be illustrated as follows:



The **area interrelationship** of regional and municipal government and joint boards and commissions can be diagrammatized as follows:



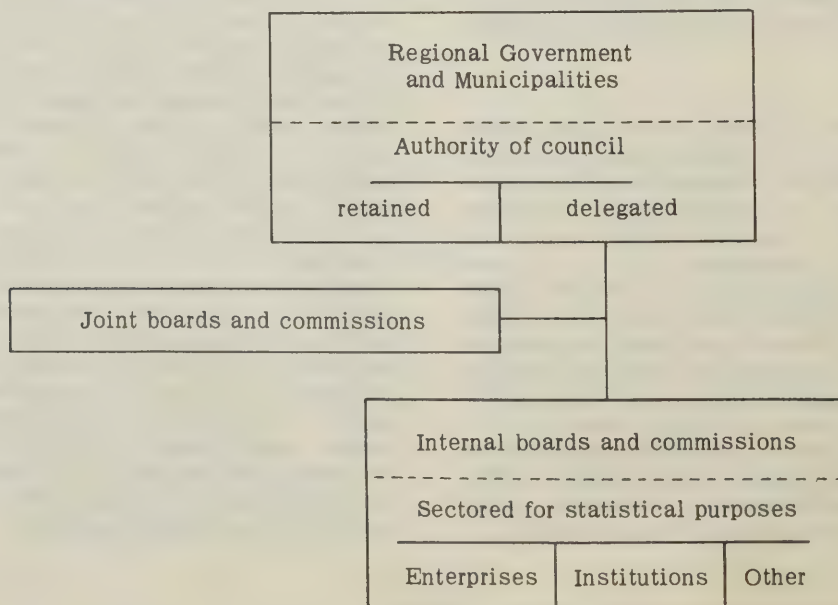
Regional governments and municipalities may delegate authority to various boards or commissions which function within their respective boundaries. Such boards and commissions may provide any of the various services for which council is responsible dependent on the desired organizational structure of council. These boards, created by council are an integral part of regional and municipal governments.

School boards, created to provide a specialty service, are unlikely to provide sufficient variety

of service to warrant subordinate boards or commissions. Administration of most ancillary services provided by a school board e.g. bookstore, cafeteria, etc. is retained by the board.

Although the number of basic units of local government is known the number of subordinate boards is unknown. For a complete count of the number of municipalities as at January 1, 1964 and the extent of municipal organization in each province and the territories, please refer to the "Canada Year Book, 1965" pp. 93-97.

The illustration of the basic units of local government organization shown above can be extended to show the subordinate units as follows:



GENERAL COMMENTARY

The statistics in this report do not represent the whole of the local government universe due to the unavailability of data.

In terms of organizational structure and municipal accounting framework the extent of the coverage in this presentation is **the measurement of the involvement of municipalities and regional governments in the financing of local government.**

With respect to the revenue and expenditure presentation, municipalities and regional governments and their joint boards and commissions are reported fully, whereas their internal boards and school boards are reflected only to the extent of the net cost to the municipalities and regional governments. Conversely, when internal boards and commissions obtain a surplus, the amount is reflected in the revenue items "recreation and community services" or "contributions — government enterprises — own and/or other municipalities".

With the exception of local government enterprises, capital expenditures for all units of local government are included in the "Gross general expenditure". The revenue information respecting capital is confined to contributions from other levels of government — the amounts of contributions by land developers, revenue from sale of fixed assets, interest on temporary investments of the capital fund etc. are not available.

Assets and liabilities of all local government units are presented in consolidated form. Qualifications as to the extent of the coverage within each province are described in detail later in the text.

Revenues and Expenditures

I. Current Revenue and Expenditure

In the Province of Quebec, provincial administration of sales tax (formerly administered by municipalities) came into effect on April 25, 1964. This resulted in a substantial decline in sales tax revenue which was more than offset by increased Provincial grants. Other specific comments on current revenue and expenditure in each province follow.

Newfoundland. — Included are taxes levied and collected by the local school tax area authorities in Deer Lake, Gander, Lewisporte, and Corner Brook which are distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Prince Edward Island. — For municipalities where statements of receipts and payments are provided, adjustments have been made to eliminate

non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Nova Scotia. — Municipal revenues and expenditures have been consolidated with those of other boards or commissions (municipally owned), special area or district charges, and joint expenditure boards or committees. School taxation is as reported in the "Annual Report of Municipal Statistics" published by the Department of Municipal Affairs.

New Brunswick. — Taxes levied by city and town school boards are as provided by the Department of Education, and an estimate of the levy by local school boards for Restigouche County is added.

Quebec. — Municipal revenues and expenditures have been supplemented by estimated school tax revenues, and expenditures for education and school debenture debt charges. Investment earnings and debt charges of the Montreal Metropolitan Corporation have been incorporated into municipal revenue and expenditure.

Ontario. — School taxation from the municipal report has been augmented by the amount of local tax levy of schools in unorganized areas as provided by the Department of Education.

As financial statistics of health units, police villages, conservation authorities and other joint boards and commissions have not been made available for the year 1964, it has not been possible to integrate these with other municipal revenues and expenditures.

Manitoba. — Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and the General and Sanitation Divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not published by the Department of Education.

Saskatchewan. — School taxation is as reported in the annual report of the Department of Municipal Affairs.

Alberta. — School tax levies are as reported in the annual report of the Department of Municipal Affairs.

British Columbia. — School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1965, representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory. — Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the towns of Hay River and Yellowknife and the village of Fort Smith.

II. Gross General Revenue and Expenditure

The "gross general" form of presentation, which is the concept employed in the presentation of statistics for the other levels of government, is continued in this publication. Gross general revenue includes all revenue regardless of source, and gross general expenditure includes all current and capital expenditures without duplication. Municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose. In the calculation of gross general expenditure, outlays for the acquisition of fixed assets are reflected in the point in time at which the fixed asset was acquired rather than when any loan in this respect was repaid. As the gross general presentation constitutes a consolidation of the "current" and "capital" funds, the current expenditure item "contributions to the capital and loan fund" is eliminated as an inter-fund transfer.

Gross general revenue is calculated in this publication by adding to current revenue the capital grants-in-aid. Gross general expenditure is calculated by adding to current expenditure the gross capital expenditures for fixed assets and by deducting (a) debenture debt principal retired (b) other long-term debt principal retired (c) sinking fund installments and (d) contributions to the capital and loan fund. The limitations in coverage, particularly respecting capital revenue as noted in the general commentary above, should be considered when appraising this statistical series as should the qualifications noted in Part IV respecting capital expenditures.

III. Net General Revenue and Expenditure

Tables 1 and 2 also include, by provinces, general revenue and expenditure on a "net" basis. Net general revenue and expenditure as presented, attempt to reflect revenues that municipalities were required to raise directly (through taxation etc.) and the nature and extent of the services provided therefrom. Conceptually, unconditional grants received by municipalities should be eliminated from revenue and an equivalent amount from expenditure. However, because there are no conditions attached to the use of unconditional grants, it is not possible to identify the appropriate functions of the expenditures of such assistance. Accordingly in calculating net general revenue and expenditure, only grants-in-aid and shared-cost contributions are eliminated from the gross general revenue and equivalent amounts from the appropriate function of expenditure.

Although conceptually "interest" income should be netted to interest expenditure, the revenue "interest and tax penalties" does not permit separate identification of interest income.

Tables 5 and 6 show the percentage distribution of net general revenue by source and net general expenditure by function.

IV. Gross Capital Expenditures for Fixed Assets

Table 3 combines capital expenditures out of revenue and capital expenditures out of all capital funds including reserves. No consistent method of reporting such expenditures has been adopted with the result that DBS must collect these data separately. The sources for each province are set out below.

Newfoundland.—Gross expenditure on capital account for all municipalities.

Prince Edward Island.—Capital expenditures for Charlottetown, Summerside, Kensington, and one village only. As capital expenditures for schools were not available, the 1963 figure was used.

Nova Scotia.—Capital expenditures for all municipalities and schools as shown in the annual report of the Department of Municipal Affairs.

New Brunswick.—Capital expenditures for all municipalities as shown in the Department of Municipal Affairs annual report. Capital costs of schools were provided by the Department of Education.

Quebec.—Estimates of total capital expenditure for general municipal and school purposes were made according to public investment concepts.

Ontario.—Municipal capital expenditures are based on a sample survey of the municipalities; outlays from school capital funds are as shown in the Department of Education annual report. Hospital capital expenditures were obtained from information supplied by the Department of Municipal Affairs.

Manitoba.—Capital expenditures are as reported for all municipalities. For schools, an estimate was provided by the Manitoba Economic Consultative Board.

Saskatchewan.—Capital expenditures for all municipalities; capital payments for schools as shown in the Department of Education report; amounts of new debenture issues were used for union hospital districts.

Alberta.—Capital expenditures for all municipalities and schools as shown in the annual reports of the Departments of Municipal Affairs and Education.

British Columbia.—Capital expenditures for all municipalities and for the Greater Vancouver Sewerage and Drainage District and Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 85.6 per cent of the school boards surveyed in the province.

Yukon Territory.—Capital expenditures as reported by the municipalities.

Northwest Territories.—Capital expenditures as reported by the municipalities.

Assets and Liabilities

Generally speaking, the chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs, or where the information provided is not all-inclusive, comments relative to the provinces concerned are noted below.

Tables 12 and 13 represent a consolidation of government assets, liabilities and reserves to the extent that their data has been provided to DBS. This enables a more uniform presentation for each province regardless of different organizational structures and reporting methods—particularly respecting the financing of education. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not considered as inter-government debt and consequently have not been eliminated.

Trust and Agency Funds (Table 19) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data are reflected for municipalities in the provinces of Quebec and Ontario as information on transactions of trust and agency funds was not available. The assets and liabilities of trust and agency funds are not included in Tables 12 and 13 as they are not government funds.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland.—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

Prince Edward Island.—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia.—Information in the Department of Municipal Affairs report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick.—Information in the Department of Municipal Affairs report has been supplemented from city reports. Assets and liabilities of schools are obtained from the Department of Education. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—Information provided by the Quebec Bureau of Statistics has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation. The data for schools as at June 30, 1965, were not available for this publication, nor were adequate data available for substitution.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than water-works, are therefore only included insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures issued on their behalf by municipalities. Consequently, the inter-fund items are the only representation of the assets and liabilities of the internal boards and commissions.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross debenture debt for Roman Catholic Separate Schools, and for public schools in unorganized areas.

Manitoba.—Assets and liabilities have been compiled from the individual financial reports of the municipalities, the annual report of the Metropolitan Corporation of Greater Winnipeg, and the Department of Education annual report.

Saskatchewan.—Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta.—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and

Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the towns of Hay River and Yellowknife and the Village of Fort Smith.

Direct and Indirect Debt

Table 18 is a presentation by province of the total direct and indirect debt of municipal governments as is shown in Table 7 of "Consolidated Government Finance", Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities), is not included in this table. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 13 and total direct debt less sinking funds as shown in Table 18 appears in Table 14, items 12 to 14. "Indirect debt" consists of direct debt of certain outside authorities, guaranteed as to principal and interest by the municipalities.

Current Revenue
Fiscal Years Ended December 31

Province	1960	1961	1962	1963	1964
millions of dollars					
Newfoundland	6.5	7.1	7.8	9.1	10.6
Prince Edward Island	3.1	3.5	3.8	4.2	4.7
Nova Scotia	46.1	49.9	55.1	59.5	63.1
New Brunswick	40.9	43.9	48.2	52.0	56.1
Quebec	424.7	451.8	459.6	503.4	615.3
Ontario	780.7	837.7	904.4	977.6	1,052.4
Manitoba	85.0	95.8	103.6	109.8	117.3
Saskatchewan	108.2	113.8	119.5	125.7	137.4
Alberta	164.9	181.1	194.9	206.4	216.1
British Columbia	183.2	198.7	214.3	226.5	245.1
Yukon Territory	0.4	0.5	0.5	0.6	0.6
Northwest Territories	0.6	0.6	0.7	0.7	1.0
Totals	1,844.3	1,984.4	2,112.4	2,275.6	2,519.7

Current Expenditure
Fiscal Years Ended December 31

Province	1960	1961	1962	1963	1964
millions of dollars					
Newfoundland	6.4	7.2	7.7	9.3	10.0
Prince Edward Island	3.1	3.5	3.8	4.3	4.7
Nova Scotia	46.8	50.6	55.8	59.9	64.1
New Brunswick	40.4	44.1	48.2	52.2	55.7
Quebec	425.7	467.1	471.8	519.8	616.0
Ontario	780.6	833.2	905.3	977.2	1,051.3
Manitoba	86.0	94.1	102.9	109.5	117.2
Saskatchewan	109.6	112.1	119.8	125.4	136.8
Alberta	165.0	178.4	195.7	206.6	215.2
British Columbia	181.2	199.0	216.4	228.3	248.4
Yukon Territory	0.4	0.5	0.5	0.5	0.5
Northwest Territories	0.5	0.6	0.7	0.7	0.9
Totals	1,845.7	1,990.4	2,128.6	2,293.7	2,520.8

Current Revenue by Source

Fiscal Years Ended December 31

Source	1960	1961	1962	1963	1964
millions of dollars					
Taxation:					
Real property, personal property and business	1,243.4	1,334.1	1,440.1	1,582.4	1,760.5
Sales	81.7	87.0	53.7	62.4	4.7
Special assessments and charges	88.1	102.4	116.2	91.1	98.1
Other	11.2	16.8	16.3	16.7	12.6
Total taxation	1,424.4	1,540.3	1,626.3	1,752.6	1,875.9
Licences and permits	25.2	27.9	29.2	31.9	34.1
Contributions, grants and subsidies:					
Governments	252.0	269.0	280.6	298.5	401.0
Government enterprises	40.8	37.1	47.7	50.0	47.3
Other	5.4	6.1	10.4	7.7	6.5
Total contributions, grants and subsidies	298.2	312.2	338.7	356.2	454.8
Other revenue	96.5	104.0	118.2	134.9	154.9
Total current revenue	1,844.3	1,984.4	2,112.4	2,275.6	2,519.7

Current Expenditure by Function

Fiscal Years Ended December 31

Function	1960	1961	1962	1963	1964
millions of dollars					
General government	129.5	139.8	160.8	162.5	174.8
Protection of persons and property	221.5	243.4	262.8	284.7	305.6
Public works	264.8	262.7	283.8	299.2	308.4
Sanitation and waste removal	63.9	70.2	74.2	79.9	89.2
Health	44.7	47.4	48.0	48.6	52.4
Social welfare	86.6	101.1	105.8	112.4	113.9
Education	508.2	551.1	562.6	604.7	698.4
Recreation and community services	62.4	68.5	76.8	84.8	93.9
Debt charges:					
Debtenture and other long-term ¹	320.7	353.9	385.8	439.4	492.5
Other	15.0	27.0	27.2	18.2	13.1
Other expenditure	128.4	125.3	140.8	159.3	178.6
Total current expenditure	1,845.7	1,990.4	2,128.6	2,293.7	2,520.8

¹ Includes debt charges on debentures issued by or on behalf of local school authorities as follows; 1960, 136.8; 1961, 152.7; 1962, 163.1; 1963, 204.3 and 1964, 215.2.

SECTION A

TABLE 1. Revenue, 1964, by Provinces

No.	Source	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	4,094	4,094	4,094	3,057	3,057	3,057
2	Personal property	4	4	4	172	172	172
3	Business	1,417	1,417	1,417	464	464	464
4	Poll	199	199	199	140	140	140
5	Sales (including amusement)	1,138	1,138	1,138	...	...	...
6	Other	30	30	30	—	—	—
7	Total general and school	6,882	6,882	6,882	3,833	3,833	3,833
8	Special assessments (owners' share) and charges	53	53	53	80	80	80
9	Total taxation²	6,935	6,935	6,935	3,913	3,913	3,913
10	Licences and permits	211	211	211	67	67	67
11	Rents, concessions and franchises	195	195	195	11	11	11
12	Fines	6	6	6	64	64	64
13	Interest, tax penalties, etc.	23	23	23	7	7	7
14	Service charges	5	5	5	2	2	2
15	Recreation and community services	44	44	44	1	1	1
	Contributions, grants and subsidies: ³						
16	Governments	2,301	2,480	1,481	527	535	493
17	Government enterprises	126	126	126	97	97	97
18	Other	463	465	465	2	2	2
19	Total contributions, grants and subsidies	2,890	3,071	2,072	626	634	592
20	Other revenue	260	260	260	7	7	7
21	Total revenue	10,569	10,750	9,751	4,698	4,706	4,664
22	Surplus from previous years	36	...	...	41	...	...
23	Deficit for year	234	...	...	...	...	...
24	Totals	10,839	...	...	4,739	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1964, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
36,895	36,895	36,895	26,993	26,993	26,993	375,769	375,769	375,769	1
7,758	7,758	7,758	8,660	8,660	8,660	..	..	..	2
1,817	1,817	1,817	1	1	1	32,277	32,277	32,277	3
1,709	1,709	1,709	3,268	3,268	3,268	..	..	..	4
...	...	...	...	...	...	1,996	1,996	1,996	5
184	184	184	226	226	226	6,510	6,510	6,510	6
48,363	48,363	48,363	39,147	39,147	39,147	416,552	416,552	416,552	7
587	587	587	103	103	103	33,182	33,182	33,182	8
48,950	48,950	48,950	39,250	39,250	39,250	449,734	449,734	449,734	9
477	477	477	351	351	351	8,558	8,558	8,558	10
752	752	752	301	301	301	4,311	4,311	4,311	11
324	324	324	239	239	239	6,427	6,427	6,427	12
750	750	750	427	427	427	2,581	2,581	2,581	13
—	—	—	85	85	85	4,464	4,464	4,464	14
25	25	25	141	141	141	3,367	3,367	3,367	15
9,916	11,358	3,789	13,902	15,880	10,401	108,930	109,923	77,407	16
1,293	1,293	1,293	841	841	841	4	4	4	17
326	353	353	195	354	354	993	993	993	18
11,535	13,004	5,435	14,938	17,075	11,596	109,923	110,916	78,400	19
334	334	334	347	347	347	25,973	25,973	25,973	20
63,147	64,616	57,047	56,079	58,216	52,737	615,338	616,331	583,815	21
1,538	...	...	738	...	...	...	...	...	22
508	...	...	175	...	...	17,865	...	...	23
65,193	...	...	56,992	...	...	633,203	...	...	24

TABLE 1. Revenue, 1964, by Provinces - Continued

No.	Source	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	781, 167	781, 167	781, 167	79, 331	79, 331	79, 331
2	Personal property .....	...	...	...	⁵	⁵	⁵
3	Business	⁵	⁵	⁵	6, 653	6, 653	6, 653
4	Poll	49	49	49	...	...	...
5	Sales (including amusement) .....	...	...	...	526	526	526
6	Other .....	...	...	...	56	56	56
7	Total general and school	781, 216	781, 216	781, 216	86, 566	86, 566	86, 566
8	Special assessments (owners' share) and charges	24, 299	24, 299	24, 299	8, 323	8, 323	8, 323
9	Total taxation²	805, 515	805, 515	805, 515	94, 889	94, 889	94, 889
10	Licences and permits	9, 102	9, 102	9, 102	1, 842	1, 842	1, 842
11	Rents, concessions, and franchises	6	6	6	636	636	636
12	Fines	6	6	6	1, 129	1, 129	1, 129
13	Interest, tax penalties, etc.	10, 218	10, 218	10, 218	1, 961	1, 961	1, 961
14	Service charges	6	6	6	67	67	67
15	Recreation and community services	6	6	6	207	207	207
	Contributions, grants and subsidies: ³						
16	Governments	167, 953	219, 542	57, 922	11, 037	12, 429	4, 747
17	Government enterprises	11, 342	11, 342	11, 342	3, 511	3, 521	3, 521
18	Other	624	624	624	696	696	696
19	Total contributions, grants and subsidies	179, 919	231, 508	69, 888	15, 244	16, 646	8, 964
20	Other revenue	47, 666	47, 666	47, 666	1, 350	1, 350	1, 350
21	Total revenue	1, 052, 420	1, 104, 009	942, 389	117, 325	118, 727	111, 045
22	Surplus from previous years	15, 029	...	...	1, 207	...	...
23	Deficit for year	1, 978	...	...	1, 545	...	...
24	Totals	1, 069, 427	...	...	120, 077	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1964, by Provinces - Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
93,162	93,162	93,162	126,740	126,740	126,740	161,398	161,398	161,398	1
...	...	...	...	...	...	...	...	...	2
5	5	5	8,121	8,121	8,121	3,880	3,880	3,880	3
45	45	45	...	...	...	...	...	...	4
1,023	1,023	1,023	...	...	...	...	...	...	5
200	200	200	—	—	—	9	9	9	6
94,430	94,430	94,430	134,861	134,861	134,861	165,287	165,287	165,287	7
5,805	5,805	5,805	12,915	12,915	12,915	12,715	12,715	12,715	8
100,235	100,235	100,235	147,776	147,776	147,776	178,002	178,002	178,002	9
2,740	2,740	2,740	3,193	3,193	3,193	7,549	7,549	7,549	10
822	822	822	3,390	3,390	3,390	2,038	2,038	2,038	11
890	890	890	1,930	1,930	1,930	3,465	3,465	3,465	12
1,776	1,776	1,776	2,569	2,569	2,569	2,850	2,850	2,850	13
916	916	916	4,162	4,162	4,162	3,551	3,551	3,551	14
904	904	904	1,618	1,618	1,618	1,247	1,247	1,247	15
17,816	22,891	2,228	29,921	34,732	18,478	38,035	41,841	15,620	16
8,791	8,791	8,791	15,873	15,873	15,873	5,445	5,650	5,650	17
1,508	1,508	1,508	98	98	98	1,512	1,732	1,732	18
28,115	33,190	12,527	45,892	50,703	34,449	44,992	49,223	23,002	19
1,071	1,071	1,071	5,562	5,562	5,562	1,370	1,370	1,370	20
137,469	142,544	121,881	216,092	220,903	204,649	245,064	249,295	223,074	21
1,071	...	...	659	...	...	5,785	...	...	22
1,453	...	...	1,326	...	...	151	...	...	23
139,993	...	...	218,077	...	...	251,000	...	...	24

TABLE 1. Revenue, 1964, by Provinces — Concluded

No.	Source	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	1,688,606	1,688,606	1,688,606	190	190	190
2	Personal property	16,594	16,594	16,594	...	...	...
3	Business	54,629	54,629	54,629	...	...	...
4	Poll	5,410	5,410	5,410	...	...	...
5	Sales (including amusement)	4,683	4,683	4,683	...	...	...
6	Other	7,215	7,215	7,215	...	...	...
7	Total general and school	1,777,137	1,777,137	1,777,137	190	190	190
8	Special assessments (owners' share) and charges	98,062	98,062	98,062	42	42	42
9	Total taxation²	1,875,199	1,875,199	1,875,199	232	232	232
10	Licences and permits	34,090	34,090	34,090	45	45	45
11	Rents, concessions and franchises	12,456	12,456	12,456	1	1	1
12	Fines	14,474	14,474	14,474	2	2	2
13	Interest, tax penalties, etc.	23,162	23,162	23,162	6	6	6
14	Service charges	13,252	13,252	13,252	--	--	--
15	Recreation and community services	7,554	7,554	7,554	—	—	—
	Contributions, grants and subsidies: ³						
16	Governments	400,338	471,611	192,566	271	271	205
17	Government enterprises	47,319	47,534	47,534	—	—	—
18	Other	6,417	6,825	6,825	—	—	—
19	Total contributions, grants and subsidies	454,074	525,970	246,925	271	271	205
20	Other revenue	83,940	83,940	83,940	3	3	3
21	Total revenue	2,518,201	2,590,097	2,311,052	560	560	494
22	Surplus from previous years	26,104	...	...	—	...	...
23	Deficit for year	25,235	...	...	—	...	...
24	Totals	2,569,540	...	...	560	...	...

¹ Included in "Personal property".² Local taxation for school purposes as follows; Nfld. — 477; P.E.I. — 2,364; N.S. — 28,358; N.B. — 27,495; Que. — 227,366 (est.); Ont. — 366,012; Man. — 42,944; Sask. — 49,823; Alta. — 74,431; B.C. — 87,523; total — 906,793. See Table 22 for provincial grants paid direct to school boards.

TABLE 1. Revenue, 1964, by Provinces — Concluded

Northwest Territories			Total			No.
Current	General		Current	General		
	Gross	Net		Gross	Net	
thousands of dollars						
437	437	437	1,689,233	1,689,233	1,689,233	1
...	...	...	16,594	16,594	16,594	2
6	6	6	54,635	54,635	54,635	3
7	7	7	5,417	5,417	5,417	4
...	...	...	4,683	4,683	4,683	5
...	...	...	7,215	7,215	7,215	6
450	450	450	1,777,777	1,777,777	1,777,777	7
49	49	49	98,153	98,153	98,153	8
499	499	499	1,875,930	1,875,930	1,875,930	9
13	13	13	34,148	34,148	34,148	10
—	—	—	12,457	12,457	12,457	11
1	1	1	14,477	14,477	14,477	12
9	9	9	23,177	23,177	23,177	13
—	—	—	13,252	13,252	13,252	14
19	19	19	7,573	7,573	7,573	15
373	381	288	400,982	472,263	193,059	16
5	5	5	47,324	47,539	47,539	17
41	41	41	6,458	6,866	6,866	18
419	427	334	454,764	526,668	247,464	19
2	2	2	83,945	83,945	83,945	20
962	970	877	2,519,723	2,591,627	2,312,423	21
9	...	...	26,113	...	...	22
—	...	...	25,235	...	...	23
971	...	...	2,571,071	...	...	24

³ See Table 9, page 32 for analysis of gross general.⁴ Included in "Contributions from governments".⁵ Included in "Real property".⁶ Included in "Other revenue".

TABLE 2. Expenditure, 1964, by Provinces

No.	Function	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	1,186	1,223	1,223	278	286	286
	Protection of persons and property:						
2	Fire	323	323	323	140	144	142
3	Police, law enforcement and corrections	47	47	47	289	291	291
4	Street lighting.....	260	260	260	85	85	85
5	Other	73	132	132	1	1	1
6	Total protection of persons and property	703	762	762	515	521	519
7	Public works	2,483	4,761	3,851	432	702	675
8	Sanitation and waste removal.....	1,046	1,389	1,373	109	150	150
	Health:						
9	Public (including medical, dental and allied services)	5	5	5	—	—	—
10	Hospital care	—	—	—	1	1	1
11	Other	—	—	—	—	—	—
12	Total health	5	5	5	1	1	1
	Social welfare:						
13	Aid to the aged.....	—	—	—	11	11	11
14	Aid to unemployed and unemployables	—	—	—	28	28	15
15	Child welfare	—	—	—	—	—	—
16	Other	2	2	2	19	19	19
17	Total social welfare	2	2	2	58	58	45
18	Education (excluding debenture debt charges)	477	477	477	1,684	5,127	5,127
19	Recreation and community services	334	518	505	114	180	180
	Debt charges:						
20	Debenture	712	392	392	1,261	722	722
21	Other long-term	262	46	46	17	—	—
22	Other	196	196	196	70	70	70
23	Total debt charges.....	1,170	634	634	1,348	792	792
24	Contributions to own government enterprises	420	420	360	14	14	14
25	Provision for reserves	265	265	265	75	75	75
26	Contributions to capital and loan fund	1,646	...	...	18	...	...
27	Joint or special expenditures	—	—	—	—	—	—
28	Other expenditures	241	1,804	1,804	30	34	34
29	Total expenditure.....	9,978	12,260	11,261	4,676	7,940	7,898
30	Deficits from previous years .....	—	...	...	—	...	...
31	Surplus for year	861	...	...	63	...	...
32	Totals	10,839	...	...	4,739	...	...

¹ Expenditures for education purposes have been estimated.

TABLE 2. Expenditure, 1964, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
3,966	4,200	3,995	3,691	3,877	3,877	60,514	60,514	60,514	1
3,328	3,517	3,477	2,241	2,241	2,241	26,770	26,770	25,824	2
3,510	3,551	3,537	2,611	2,611	2,611	45,142	45,142	45,142	3
848	848	848	467	467	467	6,807	6,807	6,807	4
228	228	228	254	741	675	2,523	2,523	2,523	5
7,914	8,144	8,090	5,573	6,060	5,994	81,242	81,242	80,296	6
3,448	6,144	5,225	3,367	5,751	5,301	67,298	67,298	36,043	7
1,373	2,305	2,262	811	1,621	1,595	16,997	16,997	16,997	8
439	449	449	149	149	149	6,632	6,632	6,632	9
3,096	3,124	1,834	1,186	1,186	325	...	...	...	10
—	—	—	339	861	861	—	—	—	11
3,535	3,573	2,283	1,674	2,196	1,335	6,632	6,632	6,632	12
605	803	803	125	125	125				13
2,128	2,128	438	2,932	2,932	779				14
645	645	645	751	751	454				15
85	85	85	183	186	166	6,987	6,987	6,987	16
3,463	3,661	1,971	3,991	3,994	1,524	6,987	6,987	6,987	17
21,883	29,058	26,270	23,606	29,604	28,233	150,553 ¹	238,283 ¹	238,283 ¹	18
1,030	1,217	1,217	1,155	1,435	1,433	21,653	21,653	21,653	19
12,102	5,037	4,908	8,015	3,402	3,402	159,585 ²	67,929	67,929	20
690	129	129	181	44	44	1,850	355	355	21
633	633	633	622	622	622	2,548	2,548	2,548	22
13,425	5,799	5,670	8,818	4,068	4,068	163,983	70,832	70,832	23
62	62	62	548	548	509	—	—	—	24
1,452	1,452	1,452	758	758	758	905	905	905	25
1,823	...	...	440	...	...	35,658	...	...	26
—	—	—	—	—	—	—	—	—	27
715	2,636	2,185	1,284	2,802	2,608	3,622	112,837	112,522	28
64,089	68,251	60,682	55,716	62,714	57,235	616,044	684,180	651,664	29
408	...	...	283	...	...	—	...	...	30
696	...	...	993	...	...	17,159	...	...	31
65,193	...	...	56,992	...	...	633,203	...	...	32

² Debenture debt charges for school purposes have been estimated. See Table 11 for analysis.

TABLE 2. Expenditure, 1964, by Provinces — Continued

No.	Function	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	62,594	77,848	77,788	8,566	11,397	11,386
	Protection of persons and property:						
2	Fire	26,391	26,391	26,391	5,339	5,339	5,339
3	Police, law enforcement and corrections	56,142	56,142	56,142	6,278	6,278	6,278
4	Street lighting	4,905	4,905	4,905	1,143	1,143	1,143
5	Other	41,982	53,133	52,783	619	1,508	1,452
6	Total protection of persons and property	129,420	140,571	140,221	13,379	14,268	14,212
7	Public works	141,893	301,084	199,320	17,034	29,780	25,234
8	Sanitation and waste removal	47,755	114,710	114,397	3,475	6,979	6,910
	Health:						
9	Public (including medical, dental and allied services)	12,091	12,623	11,907	1,303	1,303	1,303
10	Hospital care	6,760	12,033	12,033	734	734	733
11	Other	—	—	—	10	748	576
12	Total health	18,851	24,656	23,940	2,047	2,785	2,612
	Social welfare:						
13	Aid to the aged	33,170	33,170	6,410	3,666	3,666	1,349
14	Aid to unemployed and unemployables	15,497	15,497	9,539	42	42	42
15	Child welfare	9,391	16,464	14,176	656	726	689
16	Other	—	—	—	—	—	—
17	Total social welfare	58,058	65,131	30,125	4,364	4,434	2,080
18	Education (excluding debenture debt charges)	296,367	432,276	409,501	34,930	45,105	45,105
19	Recreation and community services	39,913	48,412	48,400	4,276	5,752	5,688
	Debt charges:						
20	Debenture	185,957	74,533	74,533	18,180	8,118	8,118
21	Other long-term	—	—	—	41	7	7
22	Other	6,502	6,502	6,502	390	390	390
23	Total debt charges	192,459	81,035	81,035	18,611	8,515	8,515
24	Contributions to own government enterprises	13,117	13,117	13,117	3,380	3,380	3,380
25	Provision for reserves	12,801	12,801	12,801	2,889	2,889	2,889
26	Contributions to capital and loan fund	21,280	...	...	2,778	...	...
27	Joint or special expenditures	4,391	4,391	4,391	224	224	224
28	Other expenditures	12,379	17,957	17,333	1,202	1,392	983
29	Total expenditure	1,051,278	1,333,989	1,172,369	117,155	136,900	129,218
30	Deficits from previous years	1,002	...	...	1,152	...	...
31	Surplus for year	17,147	...	...	1,770	...	...
32	Totals	1,069,427	...	...	120,077	...	...

TABLE 2. Expenditure, 1964, by Provinces — Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
8,166	9,371	9,044	12,550	13,503	13,503	13,054	15,974	15,743	1
3,717	3,717	3,717	7,891	7,891	7,891	11,593	11,593	11,589	2
4,190	4,190	4,190	9,276	9,276	9,224	15,988	15,988	15,988	3
1,261	1,261	1,261	1,818	1,818	1,818	1,977	1,977	1,977	4
916	1,733	1,676	5,009	6,672	6,672	3,061	5,163	5,047	5
10,084	10,901	10,844	23,994	25,657	25,605	32,619	34,721	34,601	6
27,135	40,071	30,592	27,278	48,583	42,941	17,838	39,415	37,131	7
3,040	5,295	5,295	6,484	15,098	15,098	7,951	27,868	26,533	8
1,056	1,056	863	2,758	2,771	2,514	1,871	1,979	1,641	9
2,562	3,643	3,643	10,556	10,784	10,632	650	1,556	1,556	10
61	121	121	—	—	—	139	139	139	11
3,679	4,820	4,627	13,314	13,555	13,146	2,660	3,674	3,336	12
155	155	155	—	—	—	982	982	982	13
6,286	6,286	526	—	—	—	23,411	23,411	3,535	14
5	5	5	—	—	—	—	—	—	15
482	482	482	4,619	4,706	813	1,031	1,078	996	16
6,928	6,928	1,168	4,619	4,706	813	25,424	25,471	5,513	17
43,992	64,983	61,341	57,339	82,630	80,144	67,298	96,497	96,497	18
4,820	7,262	6,479	8,836	14,430	14,199	11,743	16,612	15,519	19
14,103	7,021	7,021	42,321	18,490	18,490	47,131	21,199	21,199	20
—	—	—	46	—	—	—	—	—	21
788	788	788	538	538	538	827	827	827	22
14,891	7,809	7,809	42,905	19,028	19,028	47,958	22,026	22,026	23
4,953	4,953	4,953	3,548	3,548	3,548	2,467	2,467	2,467	24
2,826	2,826	2,826	3,613	3,613	3,613	5,244	5,244	5,244	25
4,264	...	...	6,757	...	...	12,707	...	...	26
—	—	—	—	—	—	—	—	—	27
2,014	2,310	1,888	3,996	5,380	1,839	1,388	3,638	2,776	28
136,792	167,529	146,866	215,233	249,731	233,477	248,351	293,607	267,386	29
108	...	...	105	...	...	—	...	...	30
3,093	...	...	2,739	...	...	2,649	...	...	31
139,993	...	...	218,077	...	...	251,000	...	...	32

TABLE 2. Expenditure, 1964, by Provinces — Concluded

No.	Function	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government.....	174,565	198,193	197,359	74	79	79
	Protection of persons and property:						
2	Fire	87,733	87,926	86,934	75	77	77
3	Police, law enforcement and corrections	143,473	143,516	143,450	7	7	5
4	Street lighting	19,571	19,571	19,571	12	12	12
5	Other	54,666	71,834	71,189	15	15	10
6	Total protection of persons and property	305,443	322,847	321,144	109	111	104
7	Public works	308,206	543,589	386,313	91	224	165
8	Sanitation and waste removal	89,041	192,412	190,610	62	62	62
	Health:						
9	Public (including medical, dental and allied services).....	26,304	26,967	25,463	—	—	—
10	Hospital care	25,545	33,061	30,757	—	—	—
11	Other	549	1,869	1,697	—	—	—
12	Total health	52,398	61,897	57,917	—	—	—
	Social welfare:						
13	Aid to the aged	1,878	2,076	2,076	—	—	—
14	Aid to unemployed and unemployables	71,621	71,621	13,052	—	—	—
15	Child welfare	16,940	16,940	10,685	—	—	—
16	Other	23,455	30,735	24,415	—	—	—
17	Total social welfare	113,894	121,372	50,228	—	—	—
18	Education (excluding debenture debt charges)....	698,129	1,024,040	990,978	—	—	—
19	Recreation and community services	93,874	117,471	115,273	10	17	17
	Debt charges:						
20	Debenture	489,367	206,843	206,714	12	1	1
21	Other long-term	3,087	581	581	—	—	—
22	Other	13,114	13,114	13,114	—	—	—
23	Total debt charges	505,568	220,538	220,409	12	1	1
24	Contributions to own government enterprises	28,509	28,509	28,410	—	—	—
25	Provision for reserves	30,828	30,828	30,828	4	4	4
26	Contributions to capital and loan fund	87,371	...	...	147	...	...
27	Joint or special expenditures	4,615	4,615	4,615	—	—	—
28	Other expenditures	26,871	150,790	143,972	9	9	9
29	Total expenditure	2,519,312	3,017,101	2,738,056	518	507	441
30	Deficits from previous years	3,058	...	...	—	...	...
31	Surplus for year	47,170	...	...	42	...	...
32	Totals	2,569,540	...	...	560	...	...

TABLE 2. Expenditure, 1964, by Provinces — Concluded

Northwest Territories			Total			No.
Current	General		Current	General		
	Gross	Net		Gross	Net	
thousands of dollars						
131	134	127	174,770	198,406	197,565	1
23	25	5	87,831	88,028	87,016	2
14	14	14	143,480	143,523	143,455	3
14	14	14	19,597	19,597	19,597	4
			54,695	71,863	71,213	5
51	53	33	305,603	323,011	321,281	6
111	151	116	308,408	543,964	386,594	7
32	32	32	89,135	192,506	190,704	8
—	—	—	26,304	26,967	25,463	9
15	15	15	25,560	33,076	30,772	10
6	6	6	555	1,875	1,703	11
21	21	21	52,419	61,918	57,938	12
—	—	—	1,878	2,076	2,076	13
—	—	—	71,621	71,621	13,052	14
—	—	—	16,940	16,940	10,685	15
3	3	3	23,458	30,738	24,418	16
3	3	3	113,897	121,375	50,231	17
280	280	275	698,409	1,024,320	991,253	18
37	66	40	93,921	117,554	115,330	19
25	5	5	489,404	206,849	206,720	20
—	—	—	3,087	581	581	21
1	1	1	13,115	13,115	13,115	22
26	6	6	505,606	220,545	220,416	23
63	63	63	28,572	28,572	28,473	24
10	10	10	30,842	30,842	30,842	25
140	...	...	87,658	...	...	26
—	—	—	4,615	4,615	4,615	27
19	72	72	26,899	150,871	144,053	28
924	891	798	2,520,754	3,018,499	2,739,295	29
—	...	...	3,058	...	...	30
47	...	...	47,259	...	...	31
971	...	...	2,571,071	...	...	32

**TABLE 3. Gross Capital Expenditures for Fixed Assets,
1964, by Provinces**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government.....	37	8	234	186	
2	Protection of persons and property	59	6	230	487	
3	Public works	2,278	270	2,696	2,384	
4	Sanitation and waste removal	343	41	932	810	
5	Health	—	—	38	522	
6	Social welfare	—	—	198	3	
7	Schools	—	3,443	7,175	5,998	87,730
8	Recreation and community services	184	66	187	280	
9	Other	1,563	4	1,921	1,518	109,215
10	Totals	4,464	3,838	13,611	12,188	196,945

¹ Included with utilities.

TABLE 4. Capital Revenue, 1964, by Provinces
Grants-in-aid and Shared-cost Contributions

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Federal government (including enterprises)	—	—	535	—	993
2	Provincial government (including enterprises).....	179 ¹	8	907	1,937	—
3	Other municipal governments	—	—	—	41	—
4	Other	2	—	27	159	—
5	Totals	181	8	1,469	2,137	993

¹ St. John's figures not available — 1963 figures used.

**TABLE 3. Gross Capital Expenditures for Fixed Assets,
1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
15,254	2,831	1,205	953	2,920	23,628	5	3	23,636	1
11,151	889	817	1,663	2,102	17,404	2	2	17,408	2
159,191	12,746	12,936	21,305	21,577	235,383	133	40	235,556	3
66,955	3,504	2,255	8,614	19,917	103,371	—	1	103,371	4
5,805	738	1,141	241	1,014	9,499	—	—	9,499	5
7,073	70	—	87	47	7,478	—	—	7,478	6
135,909	10,175	20,991	25,291	29,199	325,911	—	—	325,911	7
8,499	1,476	2,442	5,594	4,869	23,597	7	29	23,633	8
5,578	190	296	1,384	2,250	123,919	—	53	123,972	9
415,415	32,619	42,083	65,132	83,895	870,190	147	127	870,464	10

TABLE 4. Capital Revenue, 1964, by Provinces
Grants-in-aid and Shared-cost Contributions

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
4,762	19	—	370	205	6,884	—	8	6,892	1
46,827	1,383	5,075	4,441	3,806	64,563	—	—	64,563	2
—	—	—	—	—	41	—	—	41	3
—	—	—	—	220	408	—	—	408	4
51,589	1,402	5,075	4,811	4,231	71,896	—	8	71,904	5

TABLE 5. Percentage Distribution of Net General Revenue, 1964, by Provinces

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxation:					
	General and school:					
1	Real property	42.0	65.5	64.7	51.2	64.4
2	Personal property	--	3.7	13.6	16.4	..
3	Business	14.6	10.0	3.2	2	5.5
4	Poll	2.0	3.0	3.0	6.2	..
5	Sales (including amusement)	11.7	...	...	...	0.3
6	Other	0.3	--	0.3	0.4	1.1
7	Total general and school	70.6	82.2	84.8	74.2	71.3
8	Special assessments (owners' share) and charges	0.5	1.7	1.0	0.2	5.7
9	Total taxation	71.1	83.9	85.8	74.4	77.0
10	Licences and permits	2.2	1.4	0.8	0.7	1.5
11	Rents, concessions and franchises	2.0	0.2	1.3	0.6	0.7
12	Fines	0.1	1.4	0.6	0.4	1.1
13	Interest, tax penalties, etc.	0.2	0.2	1.3	0.8	0.4
14	Service charges	0.1	--	--	0.2	0.8
15	Recreation and community services	0.4	--	0.1	0.3	0.6
	Contributions, grants and subsidies:					
16	Governments	15.2	10.6	6.6	19.7	13.2
17	Government enterprises	1.3	2.1	2.3	1.6	...
18	Other	4.7	--	0.6	0.7	0.2
19	Total contributions, grants and subsidies	21.2	12.7	9.5	22.0	13.4
20	Other revenue	2.7	0.2	0.6	0.6	4.5
21	Total net general revenue	100.0	100.0	100.0	100.0	100.0

¹ Included in real property.² Included in personal property.

TABLE 6. Percentage Distribution of Net General Expenditure, 1964, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government.....	10.9	3.6	6.6	6.8	9.3
2	Protection of persons and property	6.8	6.6	13.3	10.5	12.3
3	Public works	34.2	8.5	8.6	9.3	5.5
4	Sanitation and waste removal	12.2	2.0	3.7	2.8	2.6
5	Health	--	--	3.8	2.3	1.0
6	Social welfare	--	0.6	3.3	2.7	1.1
7	Education	4.2	64.9	43.3	49.3	36.6
8	Recreation and community services	4.5	2.3	2.0	2.5	3.3
9	Debt charges, excluding debt retirement	5.6	10.0	9.3	7.1	10.9
10	Contributions to own government enterprises	3.2	0.2	0.1	0.9	...
11	Provision for reserves	2.4	0.9	2.4	1.3	0.1
12	Joint or special expenditures	--	--	--	--	--
13	Other expenditures	16.0	0.4	3.6	4.5	17.3
14	Total net general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 5. Percentage Distribution of Net General Revenue, 1964, by Provinces

[illegible]

³ Included in other revenue.

TABLE 6. Percentage Distribution of Net General Expenditure, 1964, by Provinces

[illegible]

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1964, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total revenue reported by the Departments of Municipal Affairs...	10,608	4,698¹	63,046	57,223	387,879
	Add:					
2	Taxes levied by school boards.....	477	...	...	1,965	227,366 ²
3	Revenue deducted from expenditure .....	...	...	...	...	...
4	To incorporate the levy on special activities for debt charges .....	...	...	133	...	...
5	Other.....	...	...	...	...	93
	Deduct:					
6	Debenture debt charges recoverable	22	...	...	...	...
7	Inter-municipal transfers .....	...	...	32	2,790	...
8	Other.....	494	...	...	319	...
9	Total current revenue (Table 1, item 21)	10,569	4,698	63,147	56,079	615,338
	Add:					
10	Grants-in-aid for capital purposes (see Table 4, for source).....	181	8	1,469	2,137	993
11	Gross general revenue (Table 1, item 21)	10,750	4,706	64,616	58,216	616,331
	Deduct:					
	Grants-in-aid, governments (see Table 9 for function):					
12	Current purposes	820	34	6,127	3,501	31,523
13	Capital purposes	179	8	1,442	1,978	993
14	Net general revenue (Table 1, item 21)	9,751	4,664	57,047	52,737	583,815

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1964, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total expenditure reported by the Departments of Municipal Affairs	9,981	4,676¹	63,988	56,860	388,485
	Add:					
2	Taxes levied by school boards included as "education".....	477	...	...	1,965	227,366 ²
3	Expenditure deducted from revenue .....	...	...	...	...	...
4	Debt charges of special activities .....	...	...	133	...	...
5	Other.....	...	...	...	...	193
	Deduct:					
6	Debenture debt charges recoverable	22	...	...	...	...
7	Inter-municipal transfers .....	...	...	32	2,790	...
8	Other.....	458	...	...	319	...
9	Total current expenditure (Table 2, item 29)	9,978	4,676	64,089	55,716	616,044
	Add:					
10	Capital expenditure (Table 3, item 10)	4,464	3,838	13,611	12,188	196,945
	Deduct:					
	Debt retired:					
11	Debenture principal	320	539	7,065	4,613	91,656
12	Other long-term principal	216	17	561	137	1,495
13	Contributions to capital and loan fund	1,646	18	1,823	440	35,658
14	Gross general expenditure (Table 2, item 29)	12,260	7,940	68,251	62,714	684,180
	Deduct:					
	Grants-in-aid governments (see Table 9 for function):					
15	Current purposes	820	34	6,127	3,501	31,523
16	Capital purposes	179	8	1,442	1,978	993
17	Net general expenditure (Table 2, item 29)	11,261	7,898	60,682	57,235	651,664

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1964, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,144,505	117,325¹	136,314	214,633	220,533	2,356,764	560¹	962¹	2,358,286	1
1,593	...	...	86	21,651	253,138	...	...	253,138	2
55	...	...	...	...	55	...	...	55	3
...	...	...	1,373	...	1,506	...	...	1,506	4
...	...	1,992	...	8,156	10,241	...	...	10,241	5
46,601	...	...	...	...	46,623	...	...	46,623	6
41,264	...	...	...	1,041	45,127	...	...	45,127	7
5,868	...	837	...	4,235	11,753	...	...	11,753	8
1,052,420	117,325	137,469	216,092	245,064	2,518,201	560	962	2,519,723	9
51,589	1,402	5,075	4,811	4,231	71,896	—	8	71,904	10
1,104,009	118,727	142,544	220,903	249,295	2,590,097	560	970	2,591,627	11
110,031	6,290	15,588	11,443	22,415	207,772	66	85	207,923	12
51,589	1,392	5,075	4,811	3,806	71,273	—	8	71,281	13
942,389	111,045	121,881	204,649	223,074	2,311,052	494	877	2,312,423	14

² Quebec taxes levied by school boards have been estimated.

TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1964, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,143,297	117,155¹	135,637	213,774	223,957	2,357,810	518¹	924¹	2,359,252	1
1,593	...	...	86	21,651	253,138	...	...	253,138	2
55	...	...	...	...	55	...	...	55	3
...	...	...	1,373	...	1,506	...	...	1,506	4
...	...	1,992	...	8,019	10,204	...	...	10,204	5
46,601	...	...	...	...	46,623	...	...	46,623	6
41,264	...	...	...	1,041	45,127	...	...	45,127	7
5,802	...	837	...	4,235	11,651	...	...	11,651	8
1,051,278	117,155	136,792	215,233	248,351	2,519,312	518	924	2,520,754	9
415,415	32,619	42,083	65,132	83,895	870,190	147	127	870,464	10
111,424	10,062	7,032	23,831	25,932	282,524	11	20	282,555	11
...	34	...	46	...	2,506	—	—	2,506	12
21,280	2,778	4,264	6,757	12,707	87,371	147	140	87,658	13
1,333,989	136,900	167,529	249,731	293,607	3,017,101	507	891	3,018,499	14
110,031	6,290	15,588	11,443	22,415	207,772	66	85	207,923	15
51,589	1,392	5,075	4,811	3,806	71,273	—	8	71,281	16
1,172,369	129,218	146,866	233,477	267,386	2,738,056	441	798	2,739,295	17

² Quebec taxes levied by school boards have been estimated.

**TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies",
1964, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Governments:					
1	Federal — Grants in lieu of taxes, etc.	184	115	2,718	3,138	3,282
2	Grants-in-aid—Current	—	—	—	39	—
3	Capital	—	—	535	—	993
4	Total federal	184	115	3,253	3,177	4,275
5	Provincial — Unconditional grants	1,297	378	1,071	7,263	74,125
6	Grants-in-aid—Current	820	34	6,127	3,462	31,523
7	Capital	179	8	907	1,937	..
8	Total provincial	2,296	420	8,105	12,662	105,648
9	Other municipal—Grants-in-aid—Current and/or capital	—	—	—	41 ³	—
10	Total governments (Table 1, item 16)	2,480	535	11,358	15,880	109,923
	Government enterprises:					
11	Federal—Grants in lieu of taxes, etc.	4	2	496	118	—
12	Provincial—Grants in lieu of taxes, etc.	—	—	337	79	—
13	Own and/or other municipalities	122	95	460	644	—
14	Total government enterprises (Table 1, item 17)	126	97	1,293	841	⁵
15	Other contributions (Table, 1, item 18)	465	2	353	354	993
16	Totals (Table 1, item 19)	3,071	634	13,004	17,075	110,916
	Analysis of grants-in-aid (governments) by function (included above):					
	Current:					
17	General government	—	—	205	—	—
18	Protection of persons and property	—	2	54	60	946
19	Public works	750	19	372	242	30,262
20	Sanitation and waste removal	—	—	—	3	—
21	Health	—	—	916	547	—
22	Social welfare	—	13	1,690	2,470	—
23	Education	—	—	2,631	—	—
24	Recreation and community services	10	—	—	2	—
25	Debt charges	—	—	129	—	—
26	Utility deficits and levies	60	—	—	39	—
27	Other	—	—	130	138	315
28	Total current	820	34	6,127	3,501	31,523
	Capital:					
29	General government	—	—	—	—	—
30	Protection of persons and property	—	—	—	6	—
31	Public works	160	8	547	208	993
32	Sanitation and waste removal	16	—	43	23	—
33	Health	—	—	374	314	—
34	Social welfare	—	—	—	—	—
35	Education	—	—	157	1,371	—
36	Recreation and community services	3	—	—	—	—
37	Debt charges	—	—	—	—	—
38	Utility deficits and levies	—	—	—	—	—
39	Other	—	—	321	56	—
40	Total capital	179	8	1,442	1,978	993
41	Total grants-in-aid, current and capital	999	42	7,569	5,479	32,516

¹ Grants in lieu of taxes, re villages, also grant from Alberta, re Lloydminster.

² Includes some in lieu of taxes not separable.

³ St. John county public works.

TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies", 1964, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
15,520	2,203	2,178	2,628	2,280	34,246	48	156	34,450	1
—	—	—	—	128	167	—	—	167	2
4,762	9	—	370	—	6,669	—	8	6,677	3
20,282	2,212	2,178	2,998	2,408	41,082	48	164	41,294	4
38,826	2,544	50 ¹	15,850	13,340	154,744	157	132	155,033	5
110,031	6,290	15,588 ²	11,443	22,287	207,605	66	85	207,756	6
46,827	1,383	5,075	4,441	3,806	64,563	—	—	64,563	7
195,684	10,217	20,713	31,734	39,433	426,912	223	217	427,352	8
3,576 ⁴	—	—	—	—	3,617	—	—	3,617	9
219,542	12,429	22,891	34,732	41,841	471,611	271	381	472,263	10
3,726	286	427	—	705	5,764	—	—	5,764	11
5,923	1,126	1,649	1,374	1,894	12,382	—	—	12,382	12
1,693	2,109	6,715	14,499	3,051	29,388	—	5	29,393	13
11,342	3,521	8,791	15,873	5,650	47,534	—	5	47,539	14
624	696	1,508	98	1,732	6,825	—	41	6,866	15
231,508	16,646	33,190	50,703	49,223	525,970	271	427	526,668	16
60	11	233	—	38	547	—	7	554	17
350	56	—	—	42	1,510	7	20	1,537	18
75,151	3,226	8,383	5,146	703	124,254	59	27	124,340	19
—	—	—	—	216	219	—	—	219	20
716	173	193	274	338	3,157	—	—	3,157	21
33,118	2,354	5,760	3,893	19,958	69,256	—	—	69,256	22
—	—	—	—	—	2,631	—	5	2,636	23
12	61	597	127	299	1,108	—	26	1,134	24
—	—	—	—	—	129	—	—	129	25
—	—	—	—	—	99	—	—	99	26
624	409	422	2,003	821	4,862	—	—	4,862	27
110,031	6,290	15,588	11,443	22,415	207,772	66	85	207,923	28
—	—	94	—	193	287	—	—	287	29
—	—	57	52	78	193	—	—	193	30
26,613	1,320	1,096	496	1,581	33,022	—	8	33,030	31
313	69	—	—	1,119	1,583	—	—	1,583	32
—	—	—	135	—	823	—	—	823	33
1,888	—	—	—	—	1,888	—	—	1,888	34
22,775	—	3,642	2,486	—	30,431	—	—	30,431	35
—	3	186	104	794	1,090	—	—	1,090	36
—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	38
—	—	—	1,538	41	1,956	—	—	1,956	39
51,589	1,392	5,075	4,811	3,806	71,273	—	8	71,281	40
161,620	7,682	20,663	16,254	26,221	279,045	66	93	279,204	41

⁴ Current grants from other municipal governments, functional analysis not available.

⁵ Included in "Governments".

TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1964, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	6,935	3,913	48,950	39,250	449,734
2	Tax collections	6,333	3,630	47,517	38,393	..
3	Tax collections as a percentage of taxation revenue %	91.31	92.77	97.07	97.82	..
4	Taxes receivable, current and arrears (Table 12, item 7).....	2,782	1,131	15,267	13,787	61,375 ¹
5	Taxes receivable as a percentage of taxation revenue %	40.11	28.90	31.19	35.13	..

¹ Data for Quebec schools not available.**TABLE 11. Analysis of Debenture Debt Charges, 1964, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	392	330	2,154	1,561	40,027
2	Serial principal	188	86	3,386	2,396	41,829
3	Sinking fund requirements	132	166	87	169	916
4	Total general	712	582	5,627	4,126	82,772
	Schools:					
5	Interest .....	...	392	2,883	1,841	27,902
6	Serial principal .....	...	227	3,520	1,883	48,911
7	Sinking fund requirements .....	...	60	72	165	—
8	Total schools .....	...	679	6,475	3,889	76,813²
9	Total general and schools (Table 2 current, item 20)....	712	1,261	12,102	8,015	159,585
	Utilities:					
10	Interest	632	79	715	625	26,489
11	Serial principal	335	68	702	501	22,752
12	Sinking fund requirements	30	36	114	94	41
13	Total utilities	997	183	1,531	1,220	49,282
14	Totals (items 9 and 13)	1,709	1,444	13,633	9,235	208,867

¹ Included in serial principal.² Estimated.

TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1964, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
805,515	94,889	100,235	147,776	178,002	1,875,199	232	499	1,875,930	1
804,444	92,529	97,669	145,322	175,619	..	219	482	..	2
99.87	97.51	97.44	98.34	98.66	..	94.39	96.59	..	3
84,590	16,575	19,401	27,804	7,092	249,804 ¹	126	122	250,052 ¹	4
10.50	17.47	19.36	18.81	3.98	..	54.31	24.45	..	5

TABLE 11. Analysis of Debenture Debt Charges, 1964, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
47,292	3,784	3,467	10,897	13,123	123,027	1	5	123,033	1
64,500	4,883	1,956	13,999	12,596	145,819	11	20	145,850	2
¹	1,267	1,738	218	610	5,303	—	—	5,303	3
111,792	9,934	7,161	25,114	26,329	274,149	12	25	274,186	4
27,241	4,334	3,554	7,593	8,076	83,816	—	—	83,816	5
46,924	3,912	3,388	9,614	12,522	130,901	—	—	130,901	6
¹	¹	—	—	204	501	—	—	501	7
74,165	8,246	6,942	17,207	20,802	215,218	—	—	215,218	8
185,957	18,180	14,103	42,321	47,131	489,367	12	25	489,404	9
17,265	4,106	3,295	4,794	4,992	62,992	34 ³	3 ³	63,029	10
20,373	3,154	2,088	5,361	4,690	60,024	33 ³	14 ³	60,071	11
¹	978	605	39	233	2,170	—	—	2,170	12
37,638	8,238	5,988	10,194	9,915	125,186	67	17	125,270	13
223,595	26,418	20,091	52,515	57,046	614,553	79	42	614,674	14

³ Includes some sanitation.

SECTION B

TABLE 12. Consolidated Assets¹, 1964, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	1,795	218	3,573	3,248	47,637
2	Investments	1,210	2,100	11,037	12,375	59,411
	Accounts receivable:					
3	Sundry (gross)	2,830	146	6,837	1,992	62,247
4	Due from federal government	400	1	420	297	7,741
5	Due from provincial governments	1,053	89	3,142	1,830	89,183 ⁴
6	Due from special districts	—	—	—	—	—
7	Taxes receivable(gross)	2,782	1,131	15,267	13,787	61,375
8	Property acquired for taxes (gross)	—	—	462	197	1,396
9	General fixed assets (gross)	58,787	30,980	294,396	188,934	2,344,907
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	—
12	Due from trust funds	—	—	3	23	—
13	Other assets	1,413	349	3,319	3,436	107,444
14	Total assets	70,270	35,014	338,456	226,119	2,781,341
15	Deficits and/or extraordinary expenses capitalized	1,480	187	9,488	2,125	72,778
16	Totals	71,750	35,201	347,944	228,244	2,854,119

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.³ See text, page 9.TABLE 13. Consolidated Liabilities,¹ 1964, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	9,952	1,203	18,276	11,797	117,248
	Accounts payable:					
2	Sundry	2,494	156	3,219	4,081	68,064
3	Due to federal government	—	—	6	1,153	811
4	Due to provincial governments	250	—	376	212	16,402
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	22,102	12,162	116,748	90,769	1,556,403 ⁶
	Other long-term indebtedness:					
7	Due to province	100	21	2,035	—	—
8	Due to federal government enterprises	556	18	124	61	—
9	Other	4,948	8	2,371	3,362	4,627
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	15,460
12	Due to trust funds	166	—	98	30	—
13	Other liabilities	1,297	66	4,250	3,832	58,228
14	Total liabilities	41,865	13,634	147,503	115,297	1,837,243
15	Surplus (including reserves and investment in capital assets)	29,885	21,567	200,441	112,947	1,016,876
16	Totals	71,750	35,201	347,944	228,244	2,854,119

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ See text, page 9.⁴ Includes treasury bills 549.⁵ Territorial government.

TABLE 12. Consolidated Assets,¹ 1964, by Provinces

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
46,861	51,630	29,287	23,916	18,235	226,400	111	73	226,584	1
167,469	40,910	33,216	30,035	113,198	470,961	—	—	470,961	2
48,310	8,302	12,080	17,303	4,847	164,894	46	111	165,051	3
7,374	417	477	926	916	18,969	5	26	19,000	4
58,571	18,238	8,486	7,670	5,088	193,350	56 ⁵	135 ⁵	193,541	5
—	—	27	—	261	288	—	—	288	6
84,590	16,575	19,401	27,804	7,092	249,804	126	122	250,052	7
3,393	3,596	4,497	5,594	1,951	21,086	5	18	21,109	8
2,852,363	485,732	567,346	1,085,891	855,911	8,765,747	1,950	3,637	8,771,334	9
3,537	—	21	—	67	3,625	—	—	3,625	10
24,007	—	—	—	—	24,007	—	—	24,007	11
..	49	203	—	6	284	—	—	284	12
118,800	7,215	17,669	26,255	12,918	298,818	7	48	298,873	13
3,415,275	632,664	693,210	1,225,394	1,020,490	10,438,233	2,306	4,170	10,444,709	14
42,035	2,231	98	1,880	23,554	155,856	—	—	155,856	15
3,457,310	634,895	693,308	1,227,274	1,044,044	10,594,089	2,306	4,170	10,600,565	16

⁴ Includes 48,065 due from province to Montreal Metropolitan Boulevard Fund.⁵ Territorial government.TABLE 13. Consolidated Liabilities,¹ 1964, by Provinces

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
111,922	43,233	13,341	13,593	16,132	356,697	—	33	356,730	1
78,097	13,819	12,054	16,826	12,482	211,292	54	123	211,469	2
1,077	1,744	144	16	691	5,642	—	—	5,642	3
4,026	924	581	876 ⁴	123	23,770	—	11 ⁵	23,781	4
—	—	159	37	44	240	—	—	240	5
2,114,948	238,868	208,760	519,832	558,922 ⁷	5,439,514	856	193	5,440,563	6
69,231 ⁸	25	2,243	216	3,131	77,002	9 ⁵	—	77,011	7
14,891 ⁹	1,416	—	202 ⁹	622 ⁹	17,890	—	—	17,890	8
1,071	25	—	776	1,961	19,149	—	—	19,149	9
13,055	—	—	—	419	13,474	—	76	13,550	10
14,339	—	—	—	—	29,799	—	—	29,799	11
..	50	376	2,246	1,263	4,229	—	—	4,229	12
54,576	9,350	10,658	24,765	13,325	180,347	55	—	180,402	13
2,477,233	309,454	248,316	579,385	609,115	6,379,045	974	436	6,380,455	14
980,077	325,441	444,992	647,889	434,929	4,215,044	1,332	3,734	4,220,110	15
3,457,310	634,895	693,308	1,227,274	1,044,044	10,594,089	2,306	4,170	10,600,565	16

⁶ Includes 47,862 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁷ Includes 624 short-term capital borrowings.⁸ Includes 62,304 Ontario Water Resources Commission.⁹ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1964

No.		Nfld.	P.F.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	72,641	...	343,118	170,217
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	66,233
3	Municipal enterprises	1,216		22,263	5,015
4	Special municipal activities (see commentary on assets and liabilities)	39		369	630 ³
5	Other	778 ²		42	370
	Deductions:				
6	Inter-municipal eliminations	—		17,568	2,525
7	Interfund eliminations	2,899		280	11,696
8	Trust funds	13		—	—
9	Duplication of debt	12		—	—
10	Surplus, reserves and investment in capital assets	29,885		200,441	112,947
11	Total consolidated liabilities (per Table 13, item 14)	41,865	13,634⁷	147,503	115,297
12	Sinking funds	166	2,138	3,638	7,689
13	Adjustment re; elimination of utility debt	⁸	97	3,177	4,306
14	Total direct debt (per Table 18, item 10)	41,699	11,399	140,688	103,302

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund—Cities of St. John's and Corner Brook. Also reserves for accounts and taxes receivable to gross assets.

³ Added from city reports.

⁴ Adjusting deficits netted against surplus.

TABLE 15. Analysis of Debenture Debt, 1964, by Purpose, by Provinces

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General	3,852	4,059	1,429	5,462	42,958 ¹	2,931	37,402 ²	5,775 ²	802,495		608,350	349,736
2	Schools .....	...	...	1,057	2,060	53,809	1,860	26,510	3,355	..	..	405,495	242,351
3	Sub-totals	3,852	4,059	2,486	7,522	96,767	4,791	63,912	9,130			1,013,845	592,087
	Utilities:									802,495		129,893	
4	Water supply systems	12,606 ⁴	745 ⁴	507	1,282	12,670	1,672	9,147 ⁵	3,907 ⁵	574,772		105,227	74,237
5	Electric light and power	840	—	365	—	698	44	1,919	1,037	13,820		58,685	29,382
6	Gas supply systems .....	...	...	...	...	...	...	...	...	...	...	3,619	—
7	Transit systems .....	—	—	...	...	...	...	...	...	...	47,862	56,776	23,401
8	Telephone systems .....	...	...	...	...	...	...	...	...	...	...	5,758	—
9	Central heating .....	...	...	...	...	...	...	...	...	...	...	...	...
10	Ferries .....	...	...	...	...	106	—	...	...	814		...	...
11	Airports .....	...	...	...	...	...	...	554	162	264		4	—
12	Housing .....	...	...	...	...	...	...	904	—	459		7,519	2,914
13	Parking authorities .....	...	...	...	...	...	...	...	...	...		2,115	9,486
14	Other	—	—	—	—	—	—	97	—	...	...	—	—
15	Sub-totals	13,446	745	872	1,282	13,474	1,716	12,621	5,106	47,862		239,703	139,420
										590,129			
16	Unclassified	—	—	—	—	—	—	—	—	52,786	63,131	—	—
17	Total debenture debt	17,298	4,804	3,358	8,804	110,241	6,507	76,533	14,236	52,786	110,993	1,253,548	731,507
										1,392,624		129,893	

¹ Includes some housing.

² Includes some utilities not separable.

³ Roman Catholic separate schools and public schools in unorganized areas.

⁴ Includes some sanitation not separable.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1964

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,820,038	3,782,092	...	495,786	899,787	780,932	1
..	129,893		243,846	350,364	160,371	2
47,862 ¹	—		—	—	—	3
130,200	—		2,159	12,560	155,420	4
—	4,922 ³		98 ⁴	—	31,146 ⁵	5
8,062	94,440		11,064	2,118	18,558	6
135,919	365,157		21,721	33,319	65,268	7
—	—		656	—	—	8
—	—		15,140 ⁶	—	—	9
1,015,876	980,077		444,992	647,889	434,928	10
1,837,243	2,477,233	309,454⁷	248,316	579,385	609,115	11
3,839	137,560	26,267	16,977	4,103	57,968	12
48,961	5,768	22,324	^a	+ 1,836	+ 2,814	13
1,784,443	2,333,905	260,863	231,339	577,118	553,961	14

⁵ Improvement Districts.⁶ Included in both municipal and educational reports.⁷ Compiled by Dominion Bureau of Statistics.^a Not separable.**TABLE 15. Analysis of Debenture Debt, 1964, by Purpose, by Provinces**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
55,081	24,004	45,780	44,469	234,017	4,767	161,705	119,049	2,574,786	23	—	193 ²	—	2,575,002	1
		8,905		12,560										
12,933	7,397	10,111	6,613	27,922	—	167,318	7,656	1,340,328	...	...	...	...	1,340,328	2
56,087		45,332		132,569										
68,014	31,401	55,891	51,082	261,939	4,767	329,023	126,705	3,915,114	23	—	193	—	3,915,330	3
56,087		54,237		145,129										
38,658	8,762	29,424	9,295	48,614	1,750	76,281	23,991	1,033,547	833	—	⁶	...	1,034,380	4
7,016	22,900	2,023	5,498	28,757	1,050	2,226	—	176,260	...	...	...	...	176,260	5
...	...	...	...	1,355	—	...	...	4,974	...	...	...	...	4,974	6
5,069	...	630	680	4,687	—	...	...	139,105	...	...	...	...	139,105	7
...	...	...	...	19,714	1,900	329	—	27,701	...	...	...	...	27,701	8
961	—	...	...	...	...	...	...	961	...	...	...	...	961	9
...	...	...	...	...	...	...	...	920	...	...	...	...	920	10
...	...	...	...	170	—	2	288	1,444	...	...	...	...	1,444	11
...	...	...	...	...	...	...	...	11,796	...	...	...	...	11,796	12
...	...	...	...	...	...	...	...	11,601	...	...	...	...	11,601	13
—	—	—	—	—	—	27	50	174	—	—	...	...	174	14
51,704	31,662	32,077	15,473	103,297	4,700	78,865	24,329	1,408,483	833	—	...	...	1,409,316	15
—	—	—	—	—	—	—	—	115,917	—	—	—	—	115,917	16
119,718	63,063	87,968	66,555	365,236	9,467	407,888	151,034	5,439,514 ⁷	856 ⁸	—	193	—	5,440,563 ⁷	17
56,087		54,237		145,129										

⁵ Includes some sanitation; also electric light for city of Moncton.⁶ Included in general.⁷ Data for Quebec schools not available.⁸ Whitehorse only.

TABLE 16. Changes in Gross Debenture Debt During 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Gross debenture debt as at December 31, 1963	20,436	12,159	113,718	90,564	1,857,413
2	Debentures sold during 1964	2,353	462 ²	10,779	4,372	360,427
3	Debentures retired during 1964	687	232 ²	7,749	4,167	...
4	Gross debenture debt as at December 31, 1964	22,102	12,162	116,748	90,769	1,556,403 ¹

¹ Data for Quebec schools not available.² Data not available for B.C. schools and improvement districts.

TABLE 17. Analysis of Debenture Debt by Place of Payment, 1964, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Canada, only	19,233	12,162	111,694	83,521	400,336
2	London (England) only	—	—	—	—	3,140
3	London (England) and Canada	—	—	—	—	509
4	New York only	2,869	—	3,119	6,881	404,772
5	New York and Canada	—	—	1,935	367	19,605
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Unclassified	—	—	—	—	723,541
9	Totals	22,102	12,162	116,748	90,769	1,556,403 ¹

¹ Data for Quebec schools not available.

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
Direct debt						
1	Debenture debt	22,102	12,162	116,748	90,769	1,556,403 ¹
2	Deduct sinking funds	166	2,138	3,638	7,689	3,839
3	Item 1 less item 2	21,936	10,024	113,110	83,080	1,552,564
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	21,936	10,024	113,110	83,080	1,552,564
6	Temporary loans and overdrafts	9,952	1,117	16,036	11,797	89,936
Accounts and other payables:						
7	Trust funds and other deposits	166	—	98	30	—
8	Other	8,348	202	7,601	6,806	87,681
9	Other liabilities	1,297	56	3,843	1,589	54,262
10	Total direct debt less sinking funds	41,699	11,399	140,688	103,302	1,784,443 ¹
Indirect debt						
11	Guaranteed bonds or debentures	—	—	482	5,171	—
12	Deduct sinking funds	—	—	116	—	—
13	Item 11 less item 12	—	—	366	5,171	—
14	Guaranteed bank loans	—	—	—	—	—
15	Total indirect debt less sinking funds	—	—	366	5,171	—
16	Total direct and indirect debt less sinking funds	41,699	11,399	141,054	108,473	1,784,443 ¹

¹ Data for Quebec schools not available. Includes 47,862 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 16. Changes in Gross Debenture Debt During 1964

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,973,520	214,280	193,556	509,887	540,003	5,525,536	890	213	5,526,639	1
264,496	31,111	23,030	42,551	48,545 ²	788,126 ³	—	..	788,126 ³	2
123,068	5,523	7,826	32,606	33,805 ²	215,663 ³	34	..	215,697 ³	3
2,114,948	238,868	208,760	519,832	558,922	5,439,514 ³	856	193	5,440,563 ³	4

³ Information not complete.**TABLE 17. Analysis of Debenture Debt by Place of Payment, 1964, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,782,168	205,761	178,814	495,346	187,345	3,476,380	856	193	3,477,429	1
162	—	—	—	—	3,302	—	—	3,302	2
—	—	179	—	525	1,213	—	—	1,213	3
330,494	31,207	29,767	24,486	86,416	920,011	—	—	920,011	4
2,112	—	—	—	10,379	34,398	—	—	34,398	5
12	1,900	—	—	4,706	6,618	—	—	6,618	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	269,551	993,092	—	—	993,092	8
2,114,948	238,868	208,760	519,832	558,922	5,439,514 ¹	856	193	5,440,563 ¹	9

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1964

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,114,948	238,868	208,760	519,832	558,922	5,439,514 ¹	856	193	5,440,563 ¹	1
137,560	26,267	16,977	4,103	57,968	260,345	—	—	260,345	2
1,977,388	212,601	191,783	515,729	500,954	5,179,169	856	193	5,180,218	3
—	—	—	549	—	549	—	—	549	4
1,977,388	212,601	191,783	516,278	500,954	5,179,718	856	193	5,180,767	5
111,733	24,524	13,341	12,361	16,125	306,922	—	33	306,955	6
—	45	376	2,246	1,263	4,224	—	—	4,224	7
196,826	16,312	15,181	24,059	24,861	387,877	64	210	388,151	8
47,958	7,381	10,658	22,174	10,758	159,976	55	—	160,031	9
2,333,905	260,863	231,339	577,118	553,961	6,038,717 ¹	975	436	6,040,128 ¹	10
2,065	2,329	—	—	—	10,047	—	—	10,047	11
—	—	—	—	—	116	—	—	116	12
2,065	2,329	—	—	—	9,931	—	—	9,931	13
—	—	—	22	—	22	—	—	22	14
2,065	2,329	—	22	—	9,953	—	—	9,953	15
2,335,970	263,192	231,339	577,140	553,961	6,048,670 ¹	975	436	6,050,081 ¹	16

TABLE 19. Trust and Agency Funds,¹ 1964, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Assets					
1	Cash	62	31	98	283	..
2	Investments	3	375	8,683	5,026	..
3	Due from other funds	166	—	98	30	..
4	Other assets.....	73	—	8	199	..
5	Total assets	304	406	8,887	5,538	..
	Liabilities					
6	Accounts payable	—	—	—	—	..
7	Due to other funds	—	—	3	23	..
8	Other liabilities	—	—	—	47	..
9	Trust and agency fund balances	304	406	8,884	5,468	..
10	Total liabilities	304	406	8,887	5,538	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 12 and 13, and are presented here for additional information only. See commentary, page 9.

TABLE 19. Trust and Agency Funds,¹ 1964, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total	No.
thousands of dollars									
..	954	1,015	457	756	..	—	—	..	1
..	40,319	14,293	50,683	3,161	..	—	—	..	2
..	50	376	2,246	1,263	..	—	—	..	3
..	1,213	2,831	1,023	26	..	—	—	..	4
..	42,536	18,515	54,409	5,206	..	—	—	..	5
..	472	22	309	—	..	—	—	..	6
..	49	203	—	6	..	—	—	..	7
..	325	550	—	14	..	—	—	..	8
..	41,690	17,740	54,100	5,186	..	—	—	..	9
..	42,536	18,515	54,409	5,206	..	—	—	..	10

¹ Cities of St. John's and Corner Brook; Information for other municipalities is not available.

SECTION C

TABLE 20. Population and Area of Organized Municipalities, and of Provinces, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities (in thousands):					
1	1961 Census	212	43	734	595	5,168
2	1964 assessed or other estimate	260	..	..	..	..
	Population of the province, as of June 1 (in thousands):					
3	1961 Census	458	105	737	598	5,259
4	1964 estimate by Census Division	491	107	760	617	5,562
5	Total area of organized municipalities (thousands of acres) .....	..	..	13,712	..	..
6	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Dawson and Whitehorse only.

TABLE 21. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1964, by Provinces

No.		Nfld. ¹	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations on which taxes are levied ²				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	9,836	..	1,043,994	725,893
4	Personal .....	..	..	190,297	148,389
5	Business	3,783	..	36,337	6
6	Other .....	..	..	—	43,711
7	Total for general purposes .....	..	..	1,270,628	917,993
	Assessed valuations exempt from taxation ³				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	559,162	..
11	Other .....	..	..	49,673 ¹⁰	..
12	Total exemptions .....	..	..	608,835	..
	Government property:				
13	Federal .....	..	..	220,811	..
14	Provincial .....	..	..	60,251	..
15	Municipal .....	..	..	133,567	..
16	Total government property .....	..	..	414,629	..
17	Non-government property .....	..	..	194,206	..
18	Total exemptions .....	..	..	608,835	..

¹ Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.² The figures shown are for municipal purposes, but in accordance with legislation, assessment for school purposes varies somewhat from municipal assessment. Assessments for school purposes are as follows: Land 910,521, Improvements 1,967,685, Total 2,878,206.³ The methods of assessment employed by municipalities within a province and between provinces are not always consistent.⁴ Includes \$1,659 railway roadway, gas and oil pipelines, mining plant and equipment.⁵ Includes assessment of utilities.⁶ Included in other.TABLE 22. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ³
		thousands of dollars				
1	Fiscal year ended March 31, 1965 .....	...	3,933	23,643	11,586	283,597
2	Fiscal year ended March 31, 1964 .....	...	3,536	22,158	11,645	200,089
3	Fiscal year ended March 31, 1963 .....	...	3,104	18,273	10,546	173,258

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Provincial Government Finance - Revenue and Expenditure" Catalogue No. 68-207.² Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended March 31, 1965, 21,251; March 31, 1964, 19,357; March 31, 1963, 16,912.

TABLE 20. Population and Area of Organized Municipalities, and of Provinces, 1964

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,112	894	899	1,310	1,312	17,279	6 ¹	6 ²	17,291	1
6,342	897	932	1,403	1,453	..	..	..	..	2
6,236	922	925	1,332	1,629	18,201	15	23	18,239	3
6,586	958	943	1,432	1,738	19,194	16	25	19,235	4
..	..	79,246	163,382	1,274	..	..	..	..	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

² Hay River, Yellowknife and Fort Smith.**TABLE 21. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1964, by Provinces**

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon	N.W.T.	No.
thousands of dollars								
..	7,691,422	825,421	524,404 ⁴	1,352,073 ⁵	1,383,396	..	..	1
..	2,860,131	542,677	879,710	870,423	911,302	..	..	2
..	10,551,553	1,368,098	1,404,114	2,222,496	2,294,698	..	..	3
..	...	16,530	...	...	...	..	..	4
..	1,315,261	63,665	71,988	100,757	..	..	..	5
..	—	..	517 ⁷	—	—	..	..	6
..	11,866,814 ⁸	..	1,476,619	2,323,253	..	..	..	7
..	1,744,564	..	567,651	427,024	1,501,143	..	..	8
..	553,815	..	72,051	108,015	171,764	..	..	9
..	2,298,379	..	639,702	535,039	1,672,907	..	..	10
..	8,001	..	—	—	—	..	..	11
..	2,306,380 ¹¹	341,231	639,702	535,039 ¹¹	1,672,907 ¹²	..	..	12
..	410,759	..	34,330	55,506	128,022	..	..	13
..	231,402	..	53,694	115,441	220,076	..	..	14
..	1,115,361	..	103,295	265,396	308,492	..	..	15
..	1,757,522	..	191,319	436,343	656,590	..	..	16
..	583,821	..	448,383	98,696	125,312	..	..	17
..	2,341,343 ¹¹	341,231	639,702	535,039 ¹¹	781,902 ¹³	..	..	18

⁷ Special franchise on which the taxation is classified "real property" in Table 3.⁸ Excludes 57,918 assessment in unorganized areas on which school taxes only are levied.⁹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.¹⁰ Personal property.¹¹ Information not complete.¹² Municipal only. Valuation of properties exempt from school taxation is 1,310,183.¹³ Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.**TABLE 22. Provincial Grants to Schools Operated by Local Authorities¹**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon ⁴	N.W.T. ⁵	Total	No.
thousands of dollars									
324,722	31,233	41,779	74,311	74,399	869,203	...	195	869,398	1
319,469	29,359	37,634	75,029	68,384	767,303	...	173	767,476	2
373,650	28,107	34,397	84,629	63,742	789,706	...	214	789,920	3

³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.⁴ Local schools are operated by the Territorial Government and by religious denominations.⁵ Local schools are operated by the Federal Government, religious denominations and school districts. The amounts shown were paid to school districts.

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